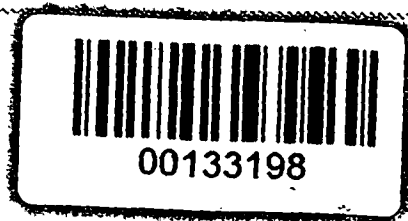
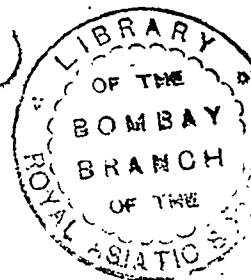


REPORTS
ON THE
ADMINISTRATION
OF THE
EXCISE DEPARTMENT
(ABKARI AND OPIUM)

IN THE 133198
BOMBAY PRESIDENCY, SIND, AND ADEN

FOR THE
FINANCIAL YEAR 1911-1912. 5/1915-16



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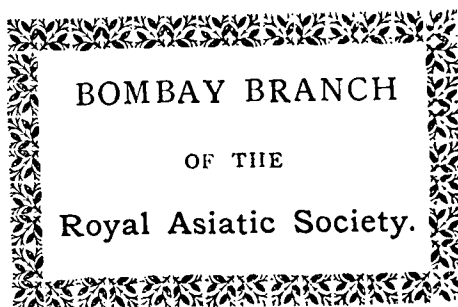
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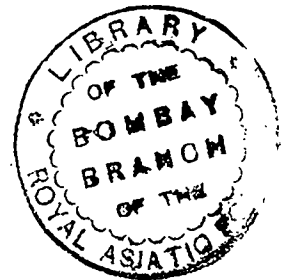
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REFERENCES

BRITISH DISTRICTS.

1. Under the Public or Private Distilleries Still head duty and License fee system. ☐
2. Under the Public or Private Distilleries Still head duty and minimum guaranteed Revenue system. ☐
3. Contract Distillery and separate shop system. ☐

NATIVE STATES.

4. Abkari Revenue leased to the British Government and worked under system N° 2 above. ☐
5. Abkari Revenue leased to the British Government and worked under system N° 3 above. ☐
6. Under Treaty engagements working their Abkari under British system. ☐
7. Maintaining a shopless belt along their frontier, marching with tracts coming under heads 2 and 3. ☐

FOREIGN SETTLEMENTS.

8. Portuguese Indian Settlements. ☐
9. Rates of still head duty are shown in Blue.
10. Rates of selling prices are shown in Red.



No. 6929 OF 1912.

From

H. O. QUIN, Esq., I.C.S.,
Commissioner of Customs, Salt, Opium and A'bkári, Bombay ;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Poona, 21st September 1912.

Sir,

I have the honour to submit my report on the administration of the **Excise** Introduction. Department of the Bombay Presidency, exclusive of Sind and Aden, for the financial year 1911-12. The report is concerned with opium in so far only as that drug is an item of Excise Revenue in the Presidency proper, the Imperial Opium Revenue being dealt with in a separate report.

2. The following officers were in charge of the Department during the Personnel of the Department. year :—

Mr. W. W. Drew on 1st April 1911 and from the 6th October 1911 to the 16th March 1912 ;

Mr. R. E. Enthoven from the 17th September to the 5th October 1911 ; and I myself held it from the 2nd April to the 16th September 1911 and again from the 17th March 1912 till the end of the financial year.

CHAPTER I.—SOURCES OF REVENUE.

3. The principal sources of the A'bkári and Opium Revenue in this Sources of Revenue. Presidency are taxation upon—

- (a) the manufacture and sale of country spirit and malt liquor.
- (b) the tapping of palm trees and sale of toddy.
- (c) the sale of liquor imported from foreign countries.
- (d) the manufacture and sale of hemp drugs.
- (e) the sale of opium and its preparations for local consumption.

In this report and its appended table malt liquor and spirits of certain descriptions made in India but excised at the rates leviable under the Indian Tariff Act on imported liquor are dealt with as if they had been imported.

CHAPTER II.—SYSTEMS OF ADMINISTRATION.

4. The monopoly system for retail sale was confined to the following Systems of Administration. tracts :—

For Country Liquor, to the districts of Thána which was divided into three farms, Kolába which was divided into two, Ratnágiri and Kánara (below-ghát talukas only), the Akráni Tract in West Khándesh and the Sankheda Mewás under the Rewa Kántha Political Agency.

For Toddy, to Násik, the above-ghát talukas of Kánara, the Mulshi Petha of Poona, the Bhusáwal and Erandol talukas of East Khándesh and the Navápur Petha of West Khándesh.

For Opium, to the five districts of Gujarát.

Except in the case of the toddy farms of the above-ghát talukas of Kánara which were disposed of by auction all farms were continued to the same licensee as in the previous year save in the case of the toddy farms of the Peint Taluka of Násik and the Mulshi Petha of Poona which were given to new men.

Changes introduced
during the year.

5. The following are the most material changes made during the year in the system and arrangements in force :—

(1) The non-privileged country liquor licenses in Bombay instead of being auctioned for a period of three years were renewed to their present holders on fees fixed by the Collector for a period of one year only subject to good behaviour during that year and subject also to the Collector being satisfied with the manner in which the existing licensees had carried on the business of their licenses during the time they held them.

(2) In Bombay City the opening hour for all liquor shops excepting toddy shops was fixed at 9-30 a. m. (S. T.), that for toddy shops being continued at 6-30 a. m., while the closing hour for all liquor shops was fixed at 9-30 p. m.

(3) The rate of still head duty on mhowra and toddy spirit and the maximum selling prices were raised in certain areas as shown in detail in paragraph 10 below.

(4) Improvements were effected in the internal arrangements of the distilleries at Uran the number of which actually working was reduced to six.

(5) A brewery was permitted to be opened in Bombay under the name of "The Bombay Beer Company's Brewery" for the manufacture and wholesale vend of malt liquor.

(6) Sale of liquor under a license on board the coasting steamers plying between Bombay and the several coast towns from Karáchi to Mangalore was permitted for the first time.

(7) With effect from the 1st August 1911 the tapping of toddy trees in the Panch Maháls District was brought under the control of the Department. A tree tax of 4 annas per tree tapped for sale as distinguished from private consumption was levied and tree-foot booth licenses were granted on payment of a fee of Re. 1.

(8) The duty on *Charas* was raised from Rs. 8 to Rs. 12 per seer and that on *Ganja* from Rs. 5 to Rs. 6 per seer with effect from the 1st April 1911.

(9) The existing Hemp Drugs leases of the several Native States of the Presidency were renewed for a further period of five years ending 31st March 1916.

(10) The separate shop system for the retail sale of opium was introduced from the commencement of year in the Poona, Sholápur, Násik and Ahmednagar districts displacing the monopoly system which had hitherto obtained in those districts. In the five Gujarát districts the latter system was continued with the modification that the farmers instead of having to pay a contribution towards the cost of the Opium Preventive Establishment obtained the farms on payment of a fixed fee calculated with reference to the quantity of opium estimated to be sold.

(11) Towards the close of the year a change was introduced under the orders of Government in the source of supply of the opium required for home consumption, Málwa opium being discontinued in favour of Bengal opium procured from the Government Factory at Gázipur in the United Provinces.

6. The map prefixed to the report shows the distribution of the various systems of administration in respect of country spirit both in British districts and in the Native States of which the A'bkári revenue has been leased to Government or is managed under agreement or arrangements made with the Chiefs as also the rates of still head duty for 25 U. P. obtaining in the several districts of the Presidency and in the British Provinces and Native States on our borders.

7. As required in Government Resolution No. 5,120, dated the 30th May 1912, I have substituted for Appendix C to the previous year's report

(which shewed the consumption of country spirit per head of population for each district) a new Appendix C which gives similar information for the urban and rural areas of each district. Further, a new Appendix R is now furnished as directed in Government Resolution No. 2,302, dated the 5th March 1912, to shew how many of the cases of drunkenness entered in Appendix Q occurred in municipal areas.

CHAPTER III.—COUNTRY SPIRIT.

8. The country spirit consumed in the Presidency is distilled either from the dried flowers of the *mhowra* tree (*Bassia latifolia*), from toddy, or, to an insignificant extent (and at Uran only), from dates. The *mhowra* tree is common in some of the districts and Native States in Gujarát, in the western portions of Khándesh and Násik, in the inland talukás of Thána and in two talukás of the Kolába District. Large quantities of *mhowra* flowers are also imported from the Central Provinces.

Use of different descriptions how distributed.

Mhowra spirit is the only country spirit consumed throughout the Presidency except in Bombay City, the talukás of Sálsette and Bassein of the Thána District, the Ratnágiri District and the below-ghát talukás of Kánara. In these areas both *mhowra* and toddy spirits are sold at the licensed shops and are consumed in varying proportions.

9. The only strengths at which country spirit may be sold in this Presidency are 25° U. P. everywhere, 40° U. P. in Kánara and Dhárwár, 45° U. P. in Deesa and 60° U. P. in the other districts. For spirit of 60° U. P. there is, however, no demand in the districts of Belgaum, Bijápur, Sholápur, Sátára, Poona and Ahmednagar, and there has been no sale for spirit of 40° U. P. for some years in Dhárwár and above-ghát Kánara. The sale of 40° U. P. in the last named two districts has consequently been discontinued from the commencement of the current financial year. In Násik the consumption of 60° U. P. is small, while in Ahmedabad, Kaira and Broach it is insignificant. In the case of the last named district experimental steps towards substituting 60° U. P. for 25° U. P. have been taken from the commencement of the current financial year. In certain places the sale of 60° U. P. liquor only has been permitted with a view to ascertaining whether the unpopularity of this spirit is due to the efforts of the shop-keepers in pushing the sales of 25° U. P. to the detriment of 60° U. P. or is the result of the preference of the consumers for the stronger spirit. The result of this experiment will be watched with interest and I am now considering the feasibility of repeating it in some other districts. It seems to me almost impossible that the shop-keeper should not be influenced by the larger profit which he earns by the sale of the stronger liquor, and I am inclined to the opinion that the alleged personal predilection of the consumer for 25° U. P. may often be the outcome of the shop-keeper's policy of encouraging him to drink it. The sale of 40° U. P. in the talukás of Kapadvanj, Mátar and Anand of the Kaira District is still in an experimental stage, but judging from the sales upto date it does not appear to have gained in popularity except perhaps in the Mátar Taluka where it seems from the Collector's report to have ousted the 25° U. P. This matter will form the subject of a separate report when further experience has been gained. In Bombay City some people prefer a stronger spirit than that of 25° U. P. and spirit of 20° U. P. is therefore sold in addition to 25° U. P. and 60° U. P.

10. The rates of still-head duty on *mhowra* spirit remained unchanged during the year in the following areas :—

Changes in duty rates.

(1) the whole of the districts of Káira, Sátára, Ahmednagar and Coast Kánara, the Sankheda Mewás and the Deesa Cantonment;

(2) the Ahmedabad District excluding Ahmedabad City and the Prántij and Modása Talukás and the towns of Jalgaon and Bhusával of East Khándesh;

(3) the Bassein Taluka excepting Bassein town and the Umbergáon Petha of Thána as regards *mhowra* spirit;

(4) the Dohad and Jhálod Talukás of the Panch Maháls, the Jalálpur Taluka, the western portions of the Bárdoli, Mándvi and Chikhli Talukás and the Dángs of Surat as regards 60° U. P. and Panvel and Alibág Towns

of Kolába as regards 25° U. P. Except in Coast Kánara where they were unaltered the rate of still-head duty on toddy spirit were raised everywhere so as to bring them together with the incidence of the tree-tax on a level with the rates of duty on *mhowra* spirit. This latter was reduced in the case of Dhulia Town by 4 annas and 2 annas per gallon of 25° U. P. and 60° U. P. respectively. In all other districts the rates of duty were raised by amounts ranging from 4 annas to 12 annas in the case of 25° U. P. and from 1 anna to 8 annas in the case of 60° U. P. The maximum selling price was also in many cases raised in varying proportions. The increase in duty and in the maximum selling price in the case of *mhowra* spirit was effected mainly with the object of checking the growth of consumption. The rates of still-head duty which obtained during the year in the various areas are shewn in Imperial Form No. 4 and in the map attached to this report, and the rates of maximum selling prices are given in Appendix D.

Receipts from still-head duty.

11. The total receipts from still-head duty in the Presidency proper (Imperial Form No. 1, column 7) amounted to Rs. 1,22,72,093 as compared with Rs. 1,11,45,918 in the previous year, an increase of Rs. 11,26,151 or 10 per cent. The most noticeable increases occur in Bijápur (34 per cent.), Kánara below-ghát (32 per cent.), Dhárwár (31 per cent.), Ratnágiri (29 per cent.), West Khándesh (27 per cent.), Belgaum (26 per cent.), Kánara above-ghát (23 per cent.) and Sholápur and Násik (21 per cent.). It was only in the Panch Maháls that the receipts fell and there only by 4 per cent. The causes of increase and decrease are explained in paragraph 22.

Working of the district monopoly system.

12. The Thána and Kolába farms were renewed to the contractors who respectively held them in 1910-1911 without any change of conditions. The management of the farms of both these districts is again reported to have been satisfactory, and Mr. Merwanji Dadabhoy the Dáhanu farmer was specially helpful in the arduous preventive work on the Damán frontier. The Ratnágiri, Kánara (below-ghát) and Sankheda Mewás farms were again disposed of for a further period of three years ending March 1914, the first two farms being given to the existing holders after calling for fresh tenders, while the last was renewed to the contractor who held it previously. For the Ratnágiri farm there was fairly good competition but for that of Coast Kánara there was none, the existing farmer being the only tenderer. There was a marked increase in the outturn of toddy spirit in Ratnágiri, which last year was reported to be deficient. The management of these three farms also was on the whole satisfactory. In none of the monopoly districts was there any deficiency to be made good by the farmers. The payments of still-head duty exceeded the guaranteed amounts by sums ranging from Rs. 802 in Kánara (coast talukás) to Rs. 1,16,796 in the Sálsette, Bassein and Máhim Talukás of Thána. There was no change in the sources of supply to these farms.

System of sale and working of the contract supply system.

13. The contract supply and separate shop system was in force in all other districts, having been extended during the year to the Sachin Státe, the ábkári rights of which in the previous year were farmed on a minimum guarantee. The year under report was the last year of the three years' term of the then existing contracts for the supply of liquor from central distilleries to retail sellers. Fresh contracts were entered into in April last and the names of the approved contractors, the places of manufacture and the supply rates—all for the new term—are shewn in Appendix A. In all these districts each shop was sold or let singly, except in the Dángs of the Surat District, the Sákri and Nandurbár Talukás and the Navápur Petha of West Khándesh and the Báglán, Kalvan and Peint Talukás of Násik. Three shops in Nandurbár and eight in Sákri and all in the Navápur Petha had to be sold collectively as usual to Messrs. Dubash, the distilling contractors, so that they might have facilities for the collection of *mhowra* flowers which abound there, while the shops in the other areas mentioned were given out in groups for lack of applicants for single shops.

License fees for sale of country spirit in contract supply and separate shop districts.

14. The revenue from license fees in the contract supply and separate shop districts during the year under report amounted to Rs. 10,92,404 (column 9 of Imperial Form No. 1, excluding Bombay) against Rs. 10,83,964 in the previous year, an insignificant increase of Rs. 8,440. These were the actual realizations including arrears. The amounts for which shops were sold during the year under report and the previous year were as under :—

Year.	Ahmed- abad.	Kaira.	Panch Mahals.	Broach.	Surat including Dangs.	Kánara (above-ghát).	Dhárwár.	Belgaum.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1910-1911 ...	49,190	9,666	31,817	45,300	1,33,990	10,701	32,665	19,810
1911-1912 ...	29,808	6,359	33,705	52,890	2,04,531	5,931	39,165	26,366
Difference ...	-19,382	-3,307	+1,883	+7,590	+65,541	-4,770	+6,530	+6,556

Year.	Bijápur	Sholápur.	Satára.	Poona.	Ahmed- nagar.	Nás k.	West Khándesh.	East Khándesh.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1910-1911 ...	7,826	32,363	20,595	2,08,040	17,495	76,845	1,49,646	1,63,325	10,14,274
1911-1912 ...	16,045	32,911	21,233	1,46,630	15,545	73,165	1,52,140	1,62,100	10,18,524
Difference ...	+8,219	+548	+638	-61,410	-1,950	-3,680	+2,494	-1,225	+4,250

The aggregate fee for all districts together increased only by Rs. 4,250, but this is the net result of fluctuations in several districts. The greatest increase (Rs. 65,541) occurred in Surat. The Collector attributes this increase to the fact that in previous years there was a combination among bidders which disappeared under the new arrangement introduced this year according to which shops were given out at fixed fees. Poona on the other hand shews an almost equal decrease (Rs. 61,410), due to the raising of the duty rates without a corresponding increase in the selling price and the consequent reduction in the margin available for license fees. The decrease in Kánara (above-ghat) is considerable and is due to the fees having been assessed on the sales of the year 1909-1910 which were lower than those of 1908-1909 on which the fees for 1910-1911 were based. To this same cause is attributed a portion of the decrease in Ahmedabad, but in that district the falling off was due partly, and in Kaira wholly, to the maximum selling price being lowered without an equivalent change in the duty. In other districts the fee receipts increased but not to any material extent. In Broach shops fetched higher prices under the system of restricted auctions. In Dhárwár the increase was due to the fees having been assessed on the improved sales of the previous year while in Bijápur the disposal of shops under the system of fixed fees contributed to the same result.

15. The revenue during the year from license fees for the sale of country spirits realized in the City of Bombay, where licenses are granted on the free supply (as distinguished from the contract supply) system, amounted to Rs. 5,87,976 (Imperial Form No. 1, column 9) as compared with Rs. 5,81,251 in the previous year, a small increase of Rs 6,725 or 1·2 per cent. These are the actual collections during the year including arrears and do not represent only the fees payable for the year which were Rs. 5,93,842 against Rs. 6,65,249 in 1910-1911, a decrease of Rs. 71,407 or 10·7 per cent. This decrease is attributed to the abolition of certain shops and the discontinuance of the system of disposal of the non-privileged licenses by auction.

License fees for sale of country spirit in Bombay.

16. The revenue from the out-still or lump farming system now surviving only in the Akráni tract of West Khándesh (Imperial Form No. 1, column 11) amounted to Rs. 10,000 as against Rs. 7,250 in the previous year, an increase of Rs. 2,750. These also are the actual collections, the fees payable for the year being Rs. 8,000 against Rs. 7,000 in the previous year. The realizations on account of the Deesa farm were Rs. 315 or the same as in the previous year. The miscellaneous receipts under the head "country spirit" amounted during the year to Rs. 11,173 (Imperial Form No. 1, column 10) against Rs. 10,811 in 1910-1911.

Revenue from out-still farming system and other miscellaneous country spirit receipts.

Number of trees
licensed to be tapped
for distillation only.

17. Toddy spirit was manufactured, as in the previous year, only in Bombay, Ratnágiri and the coast talukas of Kánara. The total number of trees licensed to be tapped for distillation in Ratnágiri and Kánara during 1911-12 and in the previous year are contrasted below :—

					Cocconut.
Ratnágiri	...	...	{ 1911-12	...	11,561
			{ 1910-11	...	10,490
Kánara	...	...	{ 1911-12	...	2,519
			{ 1910-11	...	2,366

It will be seen that there was an appreciable increase (1,071) in the number of trees tapped in Ratnágiri, and this is said to have been due to the farmers having found it necessary to manufacture a larger quantity of this spirit during the year under report as the previous year's outturn was deficient.

Outturn of toddy
spirit in Bombay,
Ratnágiri and
Kánara.

18. The outturn of toddy spirit in Bombay as compared with that of the previous year showed a decrease of 7,054 gallons or 14 per cent., while that in Ratnágiri and Kánara (below ghát) showed an increase of 41,721 gallons and 6,280 gallons 25° U. P. respectively. The decrease in Bombay is attributed to diminished consumption of toddy spirit owing to the enhancement of the rates of still-head duty thereon. The increase in Ratnágiri which amounted to 49 per cent. is due to a larger number of trees having been tapped for distillation and to an improvement in the yield of toddy from each tree. The total outturn in the case of this district was however in excess of the demand, and the result has been that a large quantity of this spirit remained in stock at the end of the year. In Kánara the demand for toddy spirit was greater than in the previous year. In Bombay 6·7 gallons of toddy juice, in Ratnágiri 7·1 gallons, and in Kánara 6·5 gallons were on the average required for the production of one gallon of spirit of strength of 25° U. P. against 6·8 gallons, 8·5 gallons and 3·8 gallons respectively in the previous year. The nine distilleries in the Ratnágiri district were worked during the year by the country spirit farmers themselves, while of the three distilleries in Kánara, Shiráli and Gangavali were worked by the farmer alone and Kodibág by him in co-operation with other distillers. The farmers are reported to have managed the distilleries satisfactorily.

Working of the
mhowra flower
provisions of Act V
of 1878.

19. There was a considerable increase in the number of offences under section 18-A, Act V of 1878, in the Thána District and a small increase in Kolába. In Broach there was only one such case and in Surat none. In Násik also the mhowra flower provisions are reported to have worked well and the Collector has recommended their extension to the Peint Taluka and the marginally noted seven villages of the Kalwan Taluka which are at present exempted from the operation of this section. The matter has been reported on by me separately.

1. Raghatvihir.
2. Gondune.
3. Chinchale.
4. Pimpalconde.
5. Guhi-Jambhulpada.
6. Karanjul.
7. Songir.

Number of country
spirit shops.

20. The number of retail shops licensed during the year for the sale of country liquor was 2,148 as compared with 2,182 in the previous year (Imperial Form No. 3, column 19); nine shops were closed in Bombay City on the recommendations of the Ward Committees and 28 shops in the rest of the Presidency on the advice of the Collectors, viz., 10 in East Khándesh, 6 in Belgaum, 4 in West Khándesh, 4 in Surat, 2 in Poona and one each in Kolába and Sholápur. Except in Surat the reduction was made because the shops were considered superfluous. Of the four shops reduced in Surat two were closed because they were on a high road and the other two because they were maintained for the exclusive sale of *masála* liquor, and this arrangement was considered undesirable. Of the 32 shops closed during the previous year for want of bids three found purchasers during the year under report. Appendix B shows in detail the reductions in the number of shops in each district with the reasons therefor.

In addition to the closure of nine country liquor shops in Bombay the Advisory Committees for that City had also recommended the reduction of five foreign liquor shops and they were accordingly closed during the year under report. The Advisory Committee at Surat was consulted during the year and recommended the closure of 2 country spirit shops and the curtailment of the closing hours to 8 p. m. in the case of country and foreign liquor shops. The

Committee for Belgaum City and Cantonment similarly recommended during the year the closure of one country liquor shop. The curtailment of the closing hours to 8-30 p. m. for all liquor shops was also proposed for Dharwar and Gadag towns. All these recommendations have been sanctioned with effect from the commencement of the current year. Local opinion was invariably taken in the matter of the removal of shops from one site to another.

21. The figures furnished in columns 12 to 15 of the Imperial Form No. 4 appended represent the quantities of country spirit issued from the distilleries for sale at the shops both in British Districts and in the Native States, of which the abkari management has been made over to Government; and in Appendix D further information is given regarding the consumption of country spirit. The total sales of country spirit at shops were less by 60,938 proof gallons than those of 1910-11 and more by 64,715 proof gallons than the average sales for the preceding five years (1906-07 to 1910-11). The districts in which decrease of consumption is most noticeable in the year under report, as compared with the previous year, are Ratnágiri (14,188 gallons or 14 per cent.), Panch Maháls (8,278 gallons or 13 per cent.), Bombay (51,653 gallons or 10 per cent.), Surat (29,209 gallons or 9 per cent.) and Thana (19,631 gallons or 6 per cent.). In Dhárwár there was an increase of 22,306 gallons or 23 per cent., in Bijápúr of 7,432 gallons or 19 per cent. and in Belgaum of 9,615 or 16 per cent. In four of the remaining districts consumption fell off slightly and in eight there was an insignificant increase. During the year under report the rate of consumption for the Presidency proper calculated on the sales of country spirit per head of population (according to the Census of 1911) was 7·6 drams of proof spirit compared with 7·4 drams, the average of the previous five years. The rate was as usual highest in Bombay, where it amounted to 22·8 drams contrasted with the five years average of 25·7 drams. It was lowest in Kaira, viz. 1·5 drams, compared with an average of 1·1 drams.

22. In the three Gujarát districts of Ahmedabad, Broach and Surat, in the Konkan except Kánara and in East Khandesh the revenue from still-head duty increased while the consumption of country liquor fell. The rise in receipts is due in all these cases to the enhancements made at the beginning of the year in the rates of still-head duty, while in the case of Broach, Thána, Ratnágiri and East Khándesh the diminished consumption was caused partly by the unfavourable nature of the season. The fall in consumption in Ahmedabad is attributed wholly to the conditions of great scarcity which prevailed during the year and to the continued depression in the mill industry, while that in Bombay City is due partly to the increase in the duty rates and partly to the closure of nine mhowra spirit shops and the curtailment of the hours for selling liquor. The early closing of shops has a marked effect on the consumption as the first class liquor shops in Bombay were hitherto doing a brisk trade from 9-30 (which is the closing hour now fixed to 11 p. m.) and the late opening viz., at 9-30 a. m. prevents mill hands and labourers generally from drinking before going to their work. Both these measures are very salutary and would seem to be much appreciated by that section of the general public, which is interested in the cause of temperance. The decrease in consumption in Bombay would have been still greater but for the enormous influx of people from the mofussil on the occasion of the Royal visit. In Thana the increasing popularity of raw toddy and in Ratnágiri this same cause together with illicit distillation and importation of *kaju* liquor from the adjacent Portuguese territory, are also mentioned as being responsible for the decrease in consumption. It is significant however that though the consumption of spirits diminished as a whole, in Ratnágiri the demand for toddy spirit in spite of its higher price was greater than for the mhowra spirit. The Panch Maháls exhibits a decrease both in receipts and in consumption, due mainly to the famine conditions which prevailed in the district during the year, but partly also to the temperance preaching of one Vishwanath Bava (said to be a disciple of the late Daduram) among the Bhils and Dhankas of the Sankheda Mewás. In the remaining districts the revenue rose with an increase in consumption which in Kaira is reported to be due to a decrease in illicit distillation consequent on the greater vigilance of the Excise staff. It seems to me however that the reduction of the maximum selling price for 25° U. P. liquor throughout the district

may also have contributed to some extent to this result. The increased consumption in the other districts except Kánara (below ghát), Sátára and Ahmednagar occurred in spite of an increase in the duty rates. The larger consumption in Kánara (below ghát) is due to the gradual recovery of that district from the marked fall caused by the raising of the duty in 1909-10 and that in the above-ghát talukás of Kánara and in Dhárvár and Sholápur chiefly to the raising of the selling price of country liquor in the adjacent Mysore and Hyderabad territories. In Dhárvár there was also noticeably greater activity in the cotton trade and consequently wages were higher. Other reasons for the increased consumption in Kánara (above-ghát) and Dhárvár are the better management by licensees and plague, to which causes the increase in consumption in Belgaum is also reported to be due, while in Násik it is said to have been occasioned solely by plague. In Bijápur and West Khándesh the general prosperity of the people is assigned as the main cause of the increase in consumption. In the former district there was a bumper cotton crop, while in the latter people found unusually remunerative employment in the grass trade in the western parts of the district which was stimulated by the fodder famine in Gujarát. In Ahmednagar though the season was bad public works kept up wages and the consumption increased as it did in Sátára also. In Poona the increase occurred chiefly in the Mával taluka and was due mainly to the opening of two shops for the benefit of the employés on the Hydro-Electric works at Lanowli.

Temperance
movements.

23. As in the previous year, there is again very little to record in regard to active temperance agitation in the Presidency during the year under report. It was only in the Panch Máhals that a movement which told on the consumption of the district occurred. As stated already, this was started among the Bhils and Dhankas of the Sankheda Mewás by a Hindu mendicant named Vishwanath Bava who gave out that he was a disciple of Daduram, the reformer, of whom mention has been made in previous years but who is now deceased. It is difficult to say whether the movement is genuine, but in any case the Bava has secured for the time being a large number of followers who have given up both strong drink and meat and have been invested with the sacred thread as a symbol of their regeneration. It is reported however that some of these reformed characters have since backslided. A similar movement came to light in the Mewas of West Khándesh but its activity was of very short duration and the Dhankas who were influenced by it soon reverted to their old habits. The only other place which showed any activity in the cause of temperance was Bombay, but the methods adopted by the Temperance Association here do not seem to have done much for the furtherance of the cause. The Association continue to post placards and notices warning the public against the evils of drink and made protests on several occasions against the proposed removals of shops from one site to another, but on enquiry these were generally found to be instigated by some licensee who objected to another shop being established in his neighbourhood.

CHAPTER IV.—TODDY.

Revenue from
toddy.

24. The revenue from toddy is shown in Imperial form No. 1, column 20, as amounting to Rs. 19,87,427 as against Rs. 18,25,278 in the previous year, an increase of 8·9 per cent. The principal items of this revenue are the tree tax and the license fees for the sale of toddy.

Receipts from tree
tax.

25. The receipts from the tree tax (which varies in different parts of the Presidency and is higher for cocoanut and brab trees than for date trees and wild palms but is not affected by the purpose for which the toddy-juice is used) amounted to Rs. 13,42,110 as against Rs. 11,95,725 in the previous year, of which Rs. 1,31,525 were for trees tapped for distillation only in the Ratnágiri and Kánara (below-ghát) districts, Rs. 1,95,941 for trees tapped in the Island of Bombay (where the licenses do not discriminate between the two uses to which the juice is to be put and where consequently it cannot be accurately determined how much is due to each), and Rs. 10,14,644 for trees tapped for the sale of raw toddy everywhere except in Bombay City. The corresponding figures for the previous year were Rs. 89,105, Rs. 1,96,581 and Rs. 9,10,039

respectively. For distillation the receipts increased by Rs. 40,797 in Ratnágiri and by Rs. 1,623 in Kánara. An increase of 1,071 trees tapped for distillation in the former district during the year under report is accompanied by more than the corresponding rise in tree-tax receipts due to a considerable portion of the tree tax for 1910-11 having been paid in advance in the previous year. The increase in Kánara was due to a rise in the number of trees tapped. In neither of these districts therefore has any progress been made towards a diminution in the production of toddy for distillation. The matter is under consideration and a separate report will be submitted after the Commissioner has visited the districts next touring season. In Bombay the receipts decreased by Rs. 640. The revenue derived from trees tapped for raw toddy only throughout the Presidency (excluding Bombay) increased by Rs. 1,04,605 or 11 per cent. This is noticeable in Ratnágiri (Rs. 26,449 or 29 per cent.) due partly to a greater number of trees being tapped and partly to a portion of the tree tax due for 1912-13 having been paid in advance in the year under report. The rate of tree tax remained the same as in the previous year in the six districts of the Deccan and the Southern Marátha Country. The number of trees tapped rose slightly in all these districts except Sholápur where there was an insignificant falling off. It is gratifying to note this increase which has taken place in spite of the raising of the tree tax from Rs. 2 to Rs. 3 in 1909-10. In the remaining districts of the Presidency the number of trees tapped increased from 1,89,597 to 2,15,919 or by 14 per cent. Deducting the number of trees tapped in the Panch Máhals, where the new toddy arrangements sanctioned in Government Resolution No. 992, dated 1st February 1911, were introduced during the year under report, the net increase amounted to 15,535 or 8 per cent. Of this, Surat alone contributed some 14,000 trees, as a result of the licensing of 55 additional tree-foot booths and of the great demand for fresh toddy. The only other district showing a noticeable increase in the number of trees tapped was Ratnágiri. In the Panch Maháls restriction was placed for the first time on the tapping of toddy trees, from 1st August 1911. Notwithstanding the fact that the year was one of partial famine in that district, the new system is reported to have worked satisfactorily. In all 10,787 trees were tapped, of which 10,390 were free of tree tax and 397 were allowed to be tapped on payment of only four annas per tree.

26. The revenue from license fees for the sale of toddy was Rs. 6,40,507 against Rs. 6,24,641 in the previous year, an increase of only 2·5 per cent. The increase was most noticeable in Thána (Rs. 16,568 or 47 per cent.) and Poona (Rs. 11,098 or 59 per cent.) due to brisk competition at the auctions. There was a decrease of Rs. 13,379 or 33 per cent. in Bombay and of Rs. 8,501 or 62 per cent. in Kanára due to an advance payment of a portion of the license fee due for the year under report having been made in the previous year.

27. Farms for the supply and sale of toddy were continued in the Násik District, in the Bhusával, Ráver and Erandol talukas of the East Khándesh district, in the Navápur Petha of the West Khándesh district, the Mulshi Petha in Poona and the above-ghát talukas of Kánara. There was the usual small deficiency in the minimum revenue from tree tax guaranteed by the farmers of the above-ghát talukas of Kánara.

28. The total number of trees licensed to be tapped in Bombay for distillation or sale of raw toddy and in the rest of the Presidency proper for the latter purpose only during 1911-12 and in the previous year are contrasted below :—

	Cocconut.	Brab.	Date and Wild Palm.	Total.
Trees licensed to be tapped for raw toddy in all districts except Bombay (vide Appendix E).				
1911-12 ...	17,591	9,442	2,81,930	3,09,013
1910-11 ...	15,454	9,549	2,52,211	2,77,214
Trees licensed to be tapped for sale of toddy as well as for distillation in Bombay only.				
1911-12 ...	13,951	793	3,785	18,529
1910-11 ...	14,176	706	3,965	18,847

Except in Ratnágiri and Kánara (below-ghát), the year for which tapping and sale licenses are granted is from the 1st August to 31st July. The figures given in Imperial Form No. 1 and Appendix E are for the financial year 1911-12 and are made up from four months of the toddy year 1910-11 and eight months of 1911-12. The revenue, shown in the total of the last instalment of the former and the first three instalments of the latter year, but the number of trees shown as tapped is the number licensed for the latter year only. The variations in the number of trees licensed have been explained above in paragraph 25.

Trees tapped in
Sálsette in Thána
District for supply
of toddy to Bombay.

29. The number of date trees tapped during the year in Sálsette for supply to toddy shops in Bombay was 1,200 against 1,975 in the previous year. The decrease was due to the need of giving rest to some of the trees tapped in the previous year and should not therefore be taken as denoting any falling off in the demand for raw toddy in Bombay. The concession of tapping trees in Sálsette and importing toddy into Bombay has been extended to another licensee with effect from the 1st December 1911.

Domestic consump-
tion licenses, tree-
foot booth licenses,
shop licenses and
hawking licenses.

30. The licenses granted for domestic consumption and tree foot booths increased by 8,467 and 319 respectively, while those for shops and hawking decreased by 41 and 6 respectively during 1911-1912. Deducting the number of licenses (6326) granted for the first time in the Panch Maháls for domestic consumption, the net increase under this head was almost entirely in Surat (1915). The increase in tree-foot booths which occurred mostly in Ratnágiri, Thána and Surat was due partly to the greater demand for freshly drawn toddy and partly to the fact that such licenses are granted freely at a small fixed fee. The decrease in the number of licenses granted for shops was a result for the closure of certain shops in favour of tree foot booths, while that in hawking licenses is attributed to the unwillingness of the people to carry toddy about in the streets, a practice which is in some places regarded as degrading.

Fluctuations in
consumption.

31. The total sales of toddy throughout the Presidency proper based on the figures supplied by shop-keepers decreased during the year under report by 39,118 gallons or 5 per cent. As this decrease is accompanied by an increase of 8 per cent. in the aggregate number of trees tapped and as the impossibility of obtaining accurate information in respect of sales at toddy shops is well known and has long been recognised by the Excise Department, these figures must be accepted only with due qualification. The decrease is reported mainly from Broach (39,858 gallons or 37 per cent.) and Surat (5,82,516 gallons or 24 per cent.), while the districts showing noticeable increases are Thána (2,89,421 gallons or 22 per cent.) and Ratnágiri (2,31,597 gallons or 29 per cent.). It will be noticed that again this year in three out of the five districts in which there has been an increase in the quantity of toddy consumed, Thána and Ratnágiri being the exceptions in 1911-1912, there has been an increase also in the consumption of country spirits. This points, as I remarked last year, not to the substitution of one liquor for another but rather to an all round increase in the amount of drinking in the Presidency. The percentage fluctuations in the consumption of toddy and country liquor respectively during the year 1910-1911 and 1911-12 in the chief toddy drinking districts of the Presidency are shown below :—

		Toddy consumption.		Country spirit consumption.	
Dhárwár	...	+	8	per cent.	+ 23
Belgaum	...	—	2	"	+ 16
Poona	...	+	4	"	+ 6.6
Kolába	...	—	2	"	— 1.5
Bijápur	...	+	10	"	+ 19
Thána	...	+	22	"	— 6
Surat	...	—	24	"	— 9.6
Broach	...	—	37	"	— 3
Ratnágiri	...	+	29	"	— 14

From these figures it appears that in 3 out of the 9 districts the increased consumption of toddy is less than that of country liquor. In Dhárwár, Bijápúr and Poona the consumption of both toddy and country spirit has increased, the rise in toddy consumption in Poona being attributed to a fall in the price of that beverage owing to the brisk competition for custom among the licensees in Poona City and Cantonment where the average actual retail selling price was Rs. 0-4-6 per gallon the prescribed maximum being 6 annas. In the other 2 districts the causes are more general. In Broach and Surat there was a falling off in the consumption of both toddy and country liquor, but the decrease in the former was greater than that in respect of country liquor. This is said to be due to a diminished yield from the trees owing to insufficient moisture in the soil. It must be noted too that in Broach the increase in the consumption of toddy in 1910-1911 was abnormal, amounting as it did to 69 per cent. The fall in Kolába is insignificant, but the trend of the figures for this district continues to be in the direction of increasing temperance. It is only in Thána and Ratnágiri that there is this year any sign that toddy is gaining in popularity at the expense of country liquor.

CHAPTER V.—FOREIGN LIQUORS AND INDIAN MANUFACTURED LIQUORS EXCISED AT TARIFF RATES.

32. The revenue under this head chiefly consists of (1) duty on liquor manufactured in India and excised at the Customs Tariff rates and (2) license fees for the sale of such liquors and of imported liquors. The revenue under (1) was derived from:—

Revenue from foreign liquors and Indian manufactured liquors excised at tariff rates.

(i) Malt liquor manufactured at Messrs. Meakin and Co.'s Deccan Brewery at Dapuri near Poona and at the Bombay Beer Co.'s Brewery newly established in the City of Bombay under Government Resolution, Revenue Department, No. 11978, dated 10th December 1909.

(ii) Spirits of wine or rectified spirits manufactured at the distilleries at Uran in the Kolába District and those imported from Nellikupam in the Madras Presidency.

(iii) Medicinal and perfumed spirits manufactured in and imported from Baroda.

(iv) Superior spiced spirit of strength not exceeding 10° U. P. and not below 15° U. P. manufactured at the Distillery at Surat under a special license.

The revenue under (i) increased from Rs. 51,358 to Rs. 58,121 (Imperial Form No. I, column 4) owing chiefly to a larger quantity of beer than in the previous year having been issued during the year under report from the Deccan Brewery at Dapuri. The recoveries in respect of beer issued from the new brewery in Bombay City also contributed to the increase under this item.

The receipts under (ii) fell from Rs. 2,495 (this is exclusive of Rs. 1,187 on account of duty on perfumed spirits imported from Baroda and included under this item in the previous year's report) to Rs. 355 owing to the enhancement of the rate of duty under the revised tariff.

The revenue under (iii) also fell from Rs. 2,297 to Rs. 748 for the same reason.

The revenue under (iv) amounted during the year under report to Rs. 1,118. In the previous year there was no demand for this liquor and consequently there were no sales. Its manufacture was discontinued from 1st April 1912.

The proposed license to manufacture and sell spirituous tinctures, etc., at Ahmedabad, to which reference was made in the last report, was not actually granted during the year under report as the arrangements for manufacture were still under consideration. The form of license has since been approved in Government Resolution, Revenue Department, No. 5210, dated 1st June 1912, and the Collector of Ahmedabad has now issued the license and it is hoped that Mr. Anklesaria's enterprise will be rewarded with success.

The revenue from license fees amounted to Rs. 1,98,377 (Imperial form No. 1, column 2) against Rs. 1,86,736 in the previous year, an increase of Rs. 11,641 or 6 per cent., which is explained by the fact that the sales in 1910-11 on which the assessment for the year under report was based were larger than those in the preceding year. In the mofussil the fees were, as usual, assessed on sales at the rate of Rs. 1-8-0 per dozen bottles of spirits, Re. 1 per 5 dozen bottles of wines and Re. 1 per 8 dozen bottles of malt liquors.

Imports and
consumption of
foreign liquor.

33. Appendix F shows the quantities of foreign liquors imported into Bombay City by sea and those sold by foreign liquor licensees in the Presidency proper. The variations as compared with the figures of the previous year are as shown below:—

					1911-1912.	1910-1911.	Variations.
					Gallons.	Gallons.	Gallons.
					<i>Fermented Liquors.</i>		
Imports	...	...	...	...	1,319,621	1,310,907	+ 8,714
Sales	...	...	...	...	1,414,815	1,573,742	—158,927
					<i>Wines.</i>		
Imports	...	...	...	...	106,206	110,246	— 4,040
Sales	...	...	...	...	85,363	77,674	+ 7,689
					<i>Spirits (potable).</i>		
Imports	...	...	...	...	311,165	301,405	+ 9,760
Sales	...	...	...	...	305,354	295,511	+ 9,843
					<i>Denatured and perfumed spirits.</i>		
Imports	...	...	...	...	27,306	27,704	— 398
Sales	...	...	...	...	153,191	144,465	+ 8,726

The fluctuations in the quantities sold occur chiefly in Bombay City and, except in the case of fermented liquors and wines, are too insignificant to call for special comment. The increase in the sale of wines (10 per cent.) and potable spirits (3 per cent.) is noticeable as having taken place in spite of the curtailment of the hours for sale, the higher prices of liquor due to enhanced tariff rates, the high minimum license fees and the giving up of several licenses. The decrease of 158,927 gallons in the sales of fermented liquors was due to the cancellation of one wholesale license during the year under report. But sales for consumption under the retail 'off' and 'on' licenses have actually increased from 110,613 to 172,064 gallons by reason of the presence of a large number of soldiers and sailors in Bombay on the occasion of the Royal visit. The small increases in the imports of fermented liquors, liqueurs and spirits (potable) and the still smaller decrease in those of wines call for no remarks.

Details regarding denatured spirit are shown in Appendix G. The imports from foreign countries and Bengal amounted to 73,548 gallons against 52,527 gallons during the previous year. The increase of 21,021 gallons shows the more extended use of this spirit for domestic and other purposes. The number of licenses issued for the sale of denatured spirit was 100 in the City of Bombay and 126 in the mofussil against 88 and 119 respectively in the previous year. The increase of 12 licenses in Bombay and 7 in the mofussil is due to the growing demand for this spirit for domestic purposes and to the lowness of the license fee. No denatured spirit was produced in Bombay; but 65 gallons of Eau-de-cologne were manufactured at the Dadar Distillery at a strength of 39° O. P. from duty paid rectified spirit against 108 gallons manufactured during the previous year. The decrease is due to the heavy tariff duty on rectified spirits in force during the year under report.

34. The number of licenses issued for the sale of foreign liquors at shops, hotels, refreshment rooms, etc., was 386 against 399 in the previous year (Imperial Form No. 3, columns 7, 13 to 16 and 18), a decrease of 13 or 3 per cent., being the result of the policy adopted by this Department of gradually closing shops in places where it was found that their existence was undesirable. The shops may be classified as (1) "wholesale" with a minimum limit of sale of 2 gallons; (2) "retail off" with a minimum limit of sale of one pint; and (3) "retail on" all in Bombay City only; and (4) "off" with a minimum limit of sale of one pint in the mofussil. The number of "wholesale" licenses and of "on" licenses (all in Bombay) rose from 8 to 11 and from 47 to 50 respectively, but this increase of 6 must be set off against a decrease of 9 in the number of "retail off" shops which fell from 69 to 60, and of 8 in the number of refreshment rooms which fell from 46 to 38. There was a decrease of 7 in the number of "off" licenses in the mofussil, 3 in Poona City and Cantonment and one each in the districts of Kolába, Dhárwár, Belgaum and Sátára. Hotel licenses decreased by 2—one in Poona and one in Dhárwár. While there was no change in the number of ordinary refreshment room licenses, those for railway refreshment-rooms (including that at the Pálanpur Railway station which escaped notice in the last report) were reduced by 1 owing to the closure of the refreshment-room at the Haveri Railway Station in the Dhárwár District. There were 160 short-term licenses issued in the Presidency proper against 163 in the previous year. Seven "Canteen Tenant" licenses—4 in Poona and 1 each in Bombay, Thána and Násik—were granted during the year under report against 4 in the previous year. The number of licenses for the sale of medicated wines in Bombay rose from 43 to 61, this noticeable increase being due to the fact that chemists and druggists who sold more medicated wines than rectified spirits discontinued their retail "off" licenses on account of the high minimum fee of Rs. 300 and took out instead medicated wines licenses the fee for which is Rs. 25 only and gave up their business in rectified spirit. The fee of Rs. 100 to cover the sale of rectified spirit only sanctioned in the case of these licenses by G. R., R. D., No. 5942, dated 23rd June 1911, appears to be considered heavy as only 3 licenses were applied for and granted during the year under report. No licenses for the sale of medicated wines appear to have been granted in the mofussil except in Poona and Násik where the numbers were 4 and 2 respectively against 4 and nil in the previous year. The number of dining car licenses remained the same as in the previous year, *viz.*, three. Licenses of an altogether new type granted for the first time during the year under report were (1) 1 coasting steamer license approved in G. R., R. D., No. 7027, dated 24th July 1911, and (2) 2 auctioneer's licenses approved in G. R. No. 2705 of 23rd March 1910, all in Bombay City. A brewing license was also granted to the Bombay Beer Company's Brewery permitted to be opened in Bombay under G. R., R. D., No. 11978, dated 10th December 1909.

CHAPTER VI.—INTOXICATING DRUGS OTHER THAN OPIUM.

Hemp Drugs.

35. Appendices H and I give all the available statistical information regarding hemp drugs supplementary to that shown in the Imperial Forms.

36. The cultivation of hemp was as usual restricted to certain prescribed villages in the Ahmednagar and Sátára districts. The number of villages in which the plant was actually cultivated for gánja increased from 24 to 27, but the area under cultivation which as usual was restricted in extent with the object of preventing overproduction decreased from 615 to 606 acres. The outturn of cleaned gánja amounted to 5,651 maunds or 9 maunds per acre against 4,129 maunds or 7 maunds per acre in the previous year. The increase in the outturn may be regarded as highly satisfactory in view of the fact that the crop in some villages suffered from insufficient rainfall during the year under report.

As in the previous year the cultivation of hemp for bháng was permitted in three villages in the Ahmednagar District, but the plant was grown in one

village only, the total area under cultivation being 18 acres 6 gunthas against 8 acres 39 gunthas in the previous year. The quantity of bháng produced was 25 maunds 29 seers. There was no cultivation for bháng during the year in the Sátára District.

During the year under report Government in their Resolution No. 2015, dated the 26th February 1912, sanctioned the Commissioner's proposals for the concentration of hemp cultivation within a strictly limited area in the Ahmednagar and Sátára districts. Cultivation is now permitted in 15 villages only instead of 80 in 1911-12, and as a result of this measure the strength of the supervising and preventive staff entertained in the former district has been reduced and the superfluous men have been brought on the general district excise establishment to be utilised wherever their services are required.

Transactions at the
warehouses.

37. The quantities of hemp drugs lodged in the five warehouses named in column 6 of Appendix I during the year as compared with those in the previous year are as follows :—

					1911-12.		1910-11.	
					Mds.	seers.	Mds.	seers.
Gánja	...	...	...	...	6653	37	5772	38
Bháng	...	...	...	...	290	37	276	10
Charas	...	...	...	...	110	38	117	

Imports.

The bháng and charas warehoused in 1911-12 were imported from the Punjab with the exception of the 25 maunds 29 seers of bháng referred to above as having been produced in the Ahmednagar District. In order to adjust the supply to the demand during the year under report, owing to the low closing balance of last year, importation of gánja from the Central Provinces by licensed wholesale dealers in hemp drugs was allowed as in the previous year. The quantity so imported was 271 maunds against 340 maunds in 1910-11.

Issues from Ware-
houses.

The total issues from the warehouses for sale in this Presidency and for export to Native States, to other Provinces in India and to Foreign Countries by sea during the year under report and the previous year were as shown below :—

		1911-12.			1910-11.		
		Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Issued for sale in the							
Bombay Presidency	...	1,347 7	197 17	99 39	1,346 27	195 22	134 24
Exported to—							
Native States	...	346 38	30 14	1 12	424 10	35 10	4 10
Other Provinces	...	0 15	...	...	0 15	4 0	...
Foreign Countries	...	64 38	...	0 6	1,003 30	...	2 29

The issues of gánja and bháng to the British Districts have remained nearly stationary, while there is a slight falling off in the exports of these drugs to the Native States and to other Provinces. The duty on charas was raised from Rs. 8 to Rs. 12 per seer at the beginning of the year under report and this no doubt explains the large decrease in the issues of this drug. The abnormal increase in the export of gánja to foreign countries towards the end of 1910-11, to escape the payment of duty at the higher rate of Rs. 6 per seer (which came into force from the 1st April 1911) supplied in advance the greater part of the demand for 1911-12 and the exports during the year under report consequently show a large falling off.

38. The consumption during the year under report, as compared with that of the previous year, is as shown below :—

Fluctuations in consumption.

			Gánja.	Bháng.	Other sorts (including charas).
			Seers.	Seers.	Seers.
1910-11	...	...	49,492	7,634	5,508
1911-12	...	...	49,998	7,872	4,225

There is nothing in these figures which calls for remark, but I would observe that there was a heavy fall in the issue price of charas in 1911-12 which appears to be due to a relaxation of the action in restriction of production which was taken in the previous year by the Chinese Authorities in Yarkand whence charas is imported. The districts in which increase in the consumption of gánja showed an increase were Sholápur, Dhárwár, Bijápur, Ahmednagar, Kaira and Surat ; while there was an appreciable decrease in the consumption of charas in Bombay, Ahmedabad and Poona.

39. The revenue from intoxicating drugs is derived from (1) quantitative duties and (2) license fees.

Revenue from eating drugs.

The duties on the drugs issued from warehouses or imported from other provinces amounted to Rs. 4,80,742 as compared with Rs. 6,01,720 in the previous year (Imperial Form No. 1, Column 25). It will also be seen from column 5 of Appendix H that the duty on the drugs actually consumed during the year as compared with the previous year shows a large increase which was shared by almost all the districts and is due to the increased consumption therein. The most noticeable increases occurred in Bombay (Rs. 14,584), Dhárwár (Rs. 8,696), Sholápur (Rs. 6,232), Sátára (Rs. 5,663), Ahmednagar (Rs. 3,874) and Bijápur (Rs. 3,844). In Bombay, Dhárwár, Sátára and Ahmednagar the rise in receipts is ascribed to increased consumption and the enhancement of duty ; in Sholápur and Bijápur it is due to the improved excise arrangements in His Highness the Nizám's Dominions.

The revenue derived from license fees for the privilege of wholesale and retail sale of intoxicating drugs amounted during the year under report to Rs. 2,39,969 against Rs. 1,97,617 in the previous year, as detailed in column 26 of Imperial Form No. 1. These are, however, actual realisations including arrears, and not the amounts bid for the year under report which amounted to Rs. 1,96,372 as shown in Appendix H against Rs. 1,67,067 in the previous year. The districts showing large increases in the bids as compared with the previous year are Násik (Rs. 7,675 or 45·4 per cent.), Sholápur (Rs. 7,544 or 147·5 per cent.), East Khándesh (Rs. 5,003 or 75·6 per cent.), Poona (Rs. 4,091 or 11·8 per cent.), Dhárwár (Rs. 2,840 or 21·8 per cent.), Surat (Rs. 2,530 or 56·6 per cent.) and Rátnágiri (Rs. 2,520 or 130·8 per cent.). The increase in license fee receipts is attributed to keener competition among the bidders at the auction sales during the year under report. The only district showing a marked decrease is Bombay (Rs. 4,075 or 14·4 per cent.). This is due to the announcement at the auctions that the rates of duty on gánja and charas were likely to be raised from Rs. 5 and 8 to Rs. 6 and 12, respectively. The bidders, therefore, anticipated a diminution in sales and a consequent reduction of profits. From Appendix H it will be seen that the proportion of license fees to duty and the incidence of taxation per seer show wide variations in different districts. This is due to the licenses being granted on the system of open auction with no restriction on the selling price.

40. The shops licensed for the sale of intoxicating drugs in the several districts numbered 587 (Imperial Form No. 3, columns 12 and 27) against 571 in the previous year. Eighteen of these were for wholesale and 569 for retail vend against 15 and 556, respectively, in the previous year. Three new wholesale shops were opened during the year under report, two in the Sátára

Shops licensed for the sale of intoxicating drugs.

District and one in the Poona District. Eleven shops for retail sale in Sholapur, four each in Bijapur and Ahmednagar and one in Poona, which had been closed for want of bidders in the previous year, were re-opened during the year under report. A new shop was also opened in Násik during the year. Five shops were closed in Sátára, two in Belgaum and one in Ahmedabad for want of licensees. It has been brought to notice that the gánja cultivators in the Ahmednagar District are dissatisfied at their unfair treatment by the wholesale dealers at the Ahmednagar Hemp Drugs Warehouse to whom owing to their impecunious state they are obliged to sell their produce under unfavourable condition and who they allege have combined to keep down prices, thereby retaining to themselves an undue share of the profits. The remedy for this lies in active co-operation among the cultivators, and with the object of fostering this an application has been made to the Registrar of Co-operative Credit Societies for the establishment of a Co-operative Credit Society at some central place. It is hoped that such a society will be in working order before the next cultivating season.

Cocaine.

Licenses for the sale of cocaine.

41. The number of licenses extant and granted during the year to chemists, druggists and qualified medical practitioners for the sale of cocaine for *bona fide* medical purposes was 471 against 474 in the previous year. (Imperial Form No. 3, Column 28).

Quantity of cocaine imported and issued in the Presidency.

42. The quantity of cocaine and allied products licitly imported during the year was 152 lbs. 11 ozs. 4 drams against 50 lbs. 2 ozs. 3 drams in the previous year. The increase is chiefly due to the large imports of "Polio Cocæ" and "Extract Cocæ" which are now largely used by chemists for various medical preparations. The quantity sold under license in the Presidency was 36 lbs. 9 ozs. 3 drams against 29 lbs. 11 ozs. 3 drams in 1910-11. The considerable increase in the sale of the drug is due to a larger supply of it to mofussil chemists throughout India owing to the prohibition against direct import from Europe.

The contraband trade in cocaine still continues and has again called for a large amount of attention from the Excise Staff. The long-awaited amendment of the Abkári Act, which will render mere possession of the illicit article punishable with imprisonment and will allow of the imposition of a substantial fine, will no doubt result in a check on the operations of contraband dealers, but much will depend on the manner in which the amended law is administered by the Magistracy. The special staff sanctioned in Government Resolution, Revenue Department, No. 11620, dated the 20th December 1910, to suppress illicit cocaine hawking in Bombay City was disbanded in June 1911 and a report on its operations was submitted to Government (*vide* Government Resolution, Revenue Department, No. 8852, dated the 21st September 1911).

CHAPTER VII.—OPIUM.

Sources of opium excise revenue.

43. The opium excise revenue continued to be derived chiefly from duty or pass fees levied on opium which was imported from Málwa for use in the districts and Native States in this Presidency or which, having been imported thence on payment of the export duty and lodged in the Bombay Opium Warehouse, subsequently became diverted to home consumption on payment of the differential duty. The details of such imports and of the amount of duty levied thereon are given in Appendix J.

Imports from Málwa duty-paid.

The number of chests imported during the year direct from Málwa on payment of the full excise duty was 260½ as compared with 279 chests in the previous year. Out of these 230½ chests were imported by the several Native States in Gujarát entitled to full or partial remission of duty and the remaining 30 chests by the opium farmers of the Ahmedabad and Kaira districts under the option of purchasing opium in Málwa which was for the time being restored to all the farmers at the time when Government, prior to the introduction of the system of supply of Bengal opium, had decided to obtain opium from

Málwa. The farmers obtained the greater portion of their supplies of opium from Bombay and the shop-keepers in the separate shop districts were supplied from the Government depôts.

The imports of duty-free opium into the Native States entitled to that Duty-free imports. privilege amounted to 90 chests against $106\frac{1}{2}$ chests in the previous year. There was a decrease of $18\frac{1}{2}$ chests in the Pálanpur, Rewákántha and Mahikántha States and an increase of 2 chests in the Cambay State.

The number of chests issued from the Bombay Opium Warehouse for Supplies from Bombay opium warehouse. home consumption was $635\frac{1}{2}$ against $1,183\frac{1}{2}$ in the previous year. Of this number 18 were purchased by opium farmers of British districts, $38\frac{1}{2}$ chests by the several Native States in the Presidency and 417 chests by the Collector of Customs, Bombay, for supply to Government depôts in the Presidency proper and Sind as compared with $481\frac{1}{2}$, $70\frac{1}{2}$ and $631\frac{1}{2}$ chests purchased on these accounts respectively in the previous year.

Thus the total purchases for home consumption throughout the Bombay Total purchases and duty. Presidency (including Sind) during the year amounted to 986 chests (including 90 chests imported free of duty by Native States) as against 1,569 chests in the previous year and the total amount of duty realized was Rs. 6,27,200 against Rs. 10,17,800 in 1910-11. The decrease in duty is due to the fact that there was a diminution of 516 in the number of chests purchased by Government and District farmers in the year 1911-12 which is explained in paragraph 52.

44. The stock in the Government depôts at the beginning of the year was Government stock and purchases. 58,026 lbs. valued at Rs. 6,21,990. As stated in paragraph 43 above, 417 chests (=56,758 lbs.) were bought on behalf of Government, the price paid being Rs. 5,82,305 or an average of Rs. 10-4-2 per lb. as against Rs. 10-14-2 in the previous year. Nine hundred and eighty-two pounds valued at Rs. 11,690 were purchased by officers other than the Collector of Customs, Bombay. The total stock of the year under report, including the opening balance, was therefore 1,15,786 lbs. of the aggregate value of Rs. 12,15,986. Out of this stock 15,65 lbs. valued at Rs. 1,59,256 were issued during the year to the depôts in Sind which reduces the amount for the Presidency proper to 100,114 of the value of Rs. 10,56,730.

The issues from the Government depôts in the Presidency proper during the year were 76,192 lbs. against 44,732 lbs. in the previous year. Of these 62,674 lbs. were supplied to British licensed retailers and 13,518 lbs. to Native States against 30,038 lbs. and 14,694 lbs. respectively in 1910-11. The realizations on opium issued from the depôts amounted to Rs. 9,14,303, of which Rs. 18,697 were adjusted by credit to "Sale proceeds" and debit to "Refunds" and "Drawbacks" on account of remission of pass fee in favour of the Native States to whom the opium was supplied. Deducting from the realizations (1) the prime cost (Rs. 8,08,756) of the opium and (2) the value (Rs. 6,291) of 595 lbs. written off as loss from wastage and dryage in the depôts, the balance (Rs. 1,29,256) represents the gain

	Rs.	a.	p.	
(1) Charges incurred on account of transport of opium from Bombay to up-country depôts ...	9,123	0	0	on sales during the year under report as shown in column 23 of Imperial Form No. 1. Deducting from this gain the marginally noted expenditure, the net profit to Government was Rs. 1,18,899 against Rs. 60,775 in the previous year, an increase of Rs. 58,124 or 95.6 per cent.
(2) Cost of maintenance of the Government depôts at Sádía and Pálanpur ...	1,234	0	0	
Total ...	10,357	0	0	

The increase is attributable to the fact that the opium was purchased by Government at a cheaper rate in the year 1911-12 than in 1910-11, the issue rate remaining unchanged. In the year 1910-11 opium was purchased at a higher rate and there was an increase in the issue rate.

Deducting the issues and loss by dryage from the opening balance and Government stocks. Closing balance. purchases there remained in stock in the Government depôts in the Presidency proper at the end of the year 23,026 lbs. valued at Rs. 2,41,683.

45. Excluding stocks taken over at the beginning of the year by the Retail transactions. British districts. Quantities placed on sale. incoming from the outgoing licensees which do not pass through the Government accounts, the total quantity of opium placed on sale at the shops in British districts during the year was 91,257 lbs. as shown in Appendix J.

Quantities sold in
British districts.

46. Appendix K furnishes in respect of opium statistics similar to those given for intoxicating drugs in Appendix H. The total licit sales of opium in British Districts aggregated 91,911 lbs. as compared with 94,188 lbs. in the previous year, a decrease of 2,277 lbs. or 2·4 per cent. The sales in the monopoly districts except Broach and Surat decreased as follows :—Ahmedabad 737 lbs. or 5·5 per cent., Kaira 173 lbs. or 2·8 per cent., and Panch Maháls 554 lbs. or 15·3 per cent. These decreases may be attributed principally to the prevalence during the year under report of great scarcity in Gujarát and to a smaller number of marriages having taken place. The possibility of the licit consumption of opium in the Panch Maháls District having been reduced partly by the introduction of smuggled opium from Central India owing to the existence there of large stocks of Málwa opium for which there is now no licit exit has not escaped notice and the matter is engaging my special attention. Of the districts worked on the single shop system, Bombay, Sholápur, Poona and Ahmednagar show decreases of 255 or 2·2 per cent., 519 or 5·5 per cent., 452 or 4·2 per cent. and 430 lbs. or 4·8 per cent. respectively, whereas in the districts of Sátára, Násik and West Khándesh the sales increased by 175, 349 and 255 lbs. respectively. None of these fluctuations are of any particular significance. The decrease in the case of Poona and Ahmednagar is due to a poor season owing to lack of rain. In the case of Sholápur the falling off is partly the result of the improved Excise arrangements in His Highness the Nizam's territory into which there can be little doubt some of our opium has hitherto been finding its way. Plague at Pandharpur and the prohibition of the November fair at that place were also contributory causes. The decrease in the case of Bombay is due to the following causes :—(1) the high issue rate of Rs. 13-8-0 prevailing throughout the year, (2) the gradual diminution in the number of *chandul* smokers consequent on the closure of several *chandulkhanas* owing to the increasing popularity of cocaine which is chiefly consumed in the area where the *chandulkhanas* exist, (3) the high rate of duty on rectified spirits, *viz* Rs. 9-6-0, which made it more profitable for chemists to import their tinctures and other preparations of opium from Europe at the special rate of Rs. 7-13-0 per proof gallon; so that the large quantity of crude opium which used formerly to be purchased from the retail shops in Bombay for this purpose did not come into account during the year under report, (4) the low retail rate at the Kurla and Bandra shops in the Thána district for which the issue price is Rs. 12 per lb. as against Rs. 13-8-0 in Bombay, the Thána shop-keepers being thus in a position successfully to compete with the shops in the northern portion of the Island. The question of assimilating the issue rate for shops in what are practically suburbs of Bombay to that obtaining for shops in the City and Island is worthy of consideration and will now form the subject of enquiry. The increase in the case of Sátára is said to be due in part to the more extensive use of opium as a soporific for children among the cultivating and labouring classes and partly to the closer adherence of retail vendors to the licit selling price. It is said that the lower incidence of license fees which has followed from the restriction of bidding under the fixed fee system has induced the shop-keepers to give better measure to their customers with the result that the real price of opium to the consumer has been slightly reduced and the demand for the drug has consequently increased. In Násik and West Khándesh no special reason has been ascribed by the district officers, but it will be seen from the sales of the previous years that the consumption is gradually increasing in these districts. The variations in the other districts are too small to call for remarks.

License fees and
result of the
separate shop
system.

47. The revenue from license fees for the retail vend of opium amounted to Rs. 2,94,661 against Rs. 1,48,611 in the previous year (column 24 of the Imperial Form No. 1), an increase of Rs. 1,46,050. This increase is for the most part due to the extension during the year of the separate shop and license fee system to the districts of Násik, Poona, Ahmednagar and Sholapur and to the farmers of the monopoly districts being required to pay a fixed sum for the privilege of receiving the farm based on past sales instead of the nominal contribution previously paid by them towards the maintenance of preventive establishments. In 1910-11 sums on both these counts were no doubt paid, but there were only the advance collections for 1911-12, a greater portion of

these fees having been paid during the year under report. In all the separate shop districts in the Presidency except Násik shops were given under a system of modified auctions. Fees for each shop were previously estimated and shops were generally given at fees not exceeding these estimates. The actual bids in all these districts during the year amounted to Rs. 2,36,780 as compared with Rs. 1,03,101 in the previous year, an increase of Rs. 1,33,679. Of this increase Rs. 1,31,405 represents the bids accepted in Násik, Póona, Ahmednagar and Sholápur where the shops were sold singly for the first time and the balance, viz. Rs. 2,274, represents the increase in the other districts which is nominal. In Násik shops could not be auctioned as competition was too keen and the estimated fees were often exceeded. Hence licensees had to be selected by means of lottery. This arrangement was however generally approved of by the bidders. In Sholápur also the bidding was very brisk but no attempt was made to restrict it and the result was that the shops were given for higher prices. In Poona and Ahmednagar, the other two districts where this system was introduced for the first time, there was nothing unusual about the auctions and the shops are reported to have been given at estimated prices. Care was taken to give them only to those who intended to conduct them personally. Speculative bidding was resorted to in Bombay and in the Sátára and East and West Khándesh districts but this was disallowed and shops were given at estimated fees. In the remaining districts nothing remarkable occurred. As a matter of fact the consumption in these districts is comparatively small and competition for shops is at no time likely to be keen. On the whole it would seem that under a system of restricted auctions the consuming public has benefited from the more honest management of the shops and the traffic in this drug is on a better footing from the point of view of both the administration and the public.

48. The total number of opium shops during the year under report was 789—(Imperial Form No. 3, Column 25)—against 783 in the previous year. The number of licenses held by medical practitioners, druggists and chemists for the possession and sale of opium and certain preparations thereof for medical purposes rose to 847 against 783 in 1910-11. The increase of this latter class is due to the issue of additional licenses in Bombay, Poona, Ahmednagar and Kolába. Licenses of this class are not renewed every year, but remain in force until recalled or cancelled for breach of conditions or by reason of the death of the licensees.

Number of retail
opium shops and
licenses to Medical
Practitioners.

49. It will be seen from Appendix J that the total quantity of opium supplied to the several Native States mentioned therein during 1911-12 was 65,668 lbs. against 77,084 lbs. in the previous year. Of this quantity 53,418 lbs. were duty-paid and 12,250 lbs. duty-free against 62,588 lbs. and 14,496 lbs. respectively in 1910-11.

Native States.
Quantities supplied.

50. Appendix L shows in detail the accounts of the opium transactions of the Native States in the Presidency. Information regarding the quantity sold is furnished in the accounts rendered by the Darbars as reproduced in column 11 of the Appendix. The total licit sales of opium in the several Native States amounted in the year under report to 69,767 lbs. against 73,777 lbs. in the previous year. In the States in Gujarát except Cutch the sales were smaller than in the previous year the defect being most marked in Káthiáwár (2,047 lbs.) and Pálanpur (1,899 lbs.) where the conditions were those of grave scarcity. In Cutch there was a small increase of 260 lbs., which is reported to be due to the large consumption of opium at marriage and funeral ceremonies.

Opium transactions
of principal Native
States in Gujarát and
of other petty States
in the Presidency.

51. Detailed information regarding the area under poppy cultivation in

Baroda.

	1911-12.	1910-11.
	Lbs.	Lbs.
Navsári	2,433	2,351
Baroda ...	15,21	16,804
Amreli ...	3,631	4,315
Kadi ...	4,889	5,89
tal ...	26,774	29,367

the Baroda State and the disposal of opium produced therein has been given in Appendix 4 of the Report recently submitted on the Administration of the Imperial Opium Department in this Presidency for 1911-12. The total licit sales in the Baroda State amounted to 26,774 lbs. as shown in the margin against 29,367 lbs. in 1910-11. Except Navsári, all the divisions show decreases—Baroda 983 lbs., Amreli 684 lbs. and Kadi 1,008 lbs., which are attributed to the unfavourable conditions of the year. The rate of licit consumption per head of population was

·5 tola in Navsári, 1·3 tolas in Baroda, ·9 tola in Amreli, ·3 tola in Kadi against ·48, 1·44, 1·46 and ·41 tola, respectively, in the previous year.

Excise Opium
Revenue.
Total
realizations.

52. The total receipts for the year under report on account of Excise opium were Rs. 9,75,224 (Imperial Form No. 1, columns 21 to 23, 29 and 31). Adding to this Rs. 3,000 granted by the Government of India in consideration of confiscated opium sent to the Patna and Ghazipur Opium Factories, the total revenue amounted to Rs. 9,78,224 against Rs. 11,24,769 in the previous year, a decrease of Rs. 1,46,545 or 13.03 per cent. The decrease in duty amounted to Rs. 3,54,900 while the increases in license fees and in the gain on sale proceeds of opium were Rs. 1,43,050 and Rs. 60,577 respectively. The former is due, as explained in paragraph 43 above, to the decrease of 516 in the number of chests purchased by Government and the monopoly farmers in the year 1911-12. The reduction (214 chests) in the quantity purchased by Government during the year under report was due to the change of system announced towards the end of the year by the Government of India according to which all opium required for home consumption is in future to be obtained from the United Provinces instead of from Málwa. As a result of this announcement the Government of Bombay, which used to make most of its purchases for the year in February and March, did not make any in those months. Also during the year the system of separate shops was substituted for that of monopoly in the districts of Násik, Poona, Ahmednagar and Sholápur. In the previous year the farmers of these districts had purchased 228 chests. The monopoly farmers' purchases during the year therefore fell by this amount and the reduction was not counterbalanced by any extra purchases by Government for these districts as there was sufficient stock in the Bombay depôt to meet demands from these and other districts. The increase in license fee and in gain on sale proceeds of opium is explained in paragraphs (47) and (44) above. The receipts figures include refunds of duty or pass fees (Rs. 93,438) made to the several Native States.

53. Since the close of the financial year to which this report relates, there has been introduced practically throughout the whole of the Presidency an entirely new system for the supply of opium for home consumption. Under the orders of the Government of India Málwa opium is no longer allowed to be imported into Bombay except for export to foreign countries and its place has been taken by Bengal opium which is obtained from the Government Opium Factory at Gházipur in the United Provinces. I have arranged with all the Native States in the Presidency and with the opium farmers of Gujarát to obtain their opium exclusively from Government depôts and there is good reason to anticipate that the new system will prove convenient to all parties concerned. So far as the consumers are affected by the change in the source of supply, it is as yet too early to say anything as to the results which may be expected from the new system, but from an administrative point of view it should, I think, prove entirely satisfactory. There is an appreciable difference between Málwa opium and that manufactured in Bengal, and of course the people of this Presidency have become accustomed to the former, but there are no sufficient grounds for any apprehension that consumers will not, after a short experience, be fully satisfied with the drug in its new form.

CHAPTER VIII.—FINANCIAL RESULTS.

Revenue realizations
from all sources.

54. The total realizations of the year under report as shown in column 33 of Imperial Form No. 1 are contrasted in the following table with those of the previous four years :—

Head of Revenue.	Realizations in				
	1907-1908.	1908-1909.	1909-1910.	1910-1911.	1911-1912
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country spirit ...	1,10,84,927	1,11,59,061	1,18,57,771	1,28,29,509	1,39,73,937
2. Toddy ...	18,28,461	18,16,583	18,02,998	18,25,278	19,57,427
3. Imported foreign liquors and country liquors excised at tariff rates ...	1,47,638	2,57,444	2,67,188	2,43,070	2,55,754
4. Intoxicating drugs ...	5,33,538	5,89,530	6,59,160	7,99,337	7,20,711
5. Opium ...	8,59,971	10,76,996	9,84,231	11,18,800	9,70,617
6. Miscellaneous ...	77,621	99,406	1,01,690	95,294	93,306
Total ...	1,45,32,206	1,49,99,025	1,56,73,244	1,69,11,338	1,80,04,772

N.B.—The figures shown against items 1 and 5 are exclusive of the still head duty on spirit issued from the Tran distilleries for transport to Sind which now takes place in bond and of the pass-fees or duty levied on opium supplied to that province (Rs. 80,500).

It will be seen from the above table that during the year the total excise receipts of the Presidency proper amounted to Rs. 1,80,04,782, an increase of Rs. 10,93,444 or 6·5 per cent. over the receipts of the previous year and of Rs. 29,36,624 or 19·5 per cent. over the average realizations of the preceding three years (1907-08 to 1909-10). The increase which is noticeable under the first three heads is due to causes which have been explained in Chapters III, IV and V respectively. The increase in the revenue realized from country liquor as compared with the receipts of the previous year comes to 8·9 per cent., while the increase under the head of toddy also shows the same percentage which seems to indicate that, so far as the figures go, there has been an appreciable increase in the popularity of toddy during the year under report. The total realizations under the head excise have risen by nearly 24 per cent. during the last five years, giving an average increase of about 4·8 per cent. per annum. The corresponding increase in the consumption of country spirits, foreign liquor and toddy taken together during the same period was 24·6 per cent.

55. Appendix M shows the demands, collections, refunds, remissions and balances of excise revenue for the year in the several districts of the Presidency proper, and Appendix N explains the difference between the collections of excise revenue as shown in the Accountant General's books and those given in Appendix M. As observed in the report for 1910-1911 absolute accuracy in the figures of demand and balances for the financial year used in this report is not possible because instalments of the tree-tax on toddy are paid according to the revenue year which is also the toddy year in all districts except Ratnágiri and Kánara (below-gháts). The figures of collections are, however, correct.

56. The expenditure of the Abkári and Opium Departments is classed together under the major head "Excise" and in general the same establishments perform preventive duties for both branches. No contributions from the Opium farmers of the monopoly districts towards the charges on account of preventive establishments were recovered during the year under report as fixed license fees were imposed in lieu thereof. The details of the expenditure debited to "Excise" in each district according to the statements furnished to me monthly by the Accountant General are given in Imperial Form No. II appended. The total expenditure exclusive of refunds and drawbacks (Rs. 1,43,772) for the year was Rs. 9,19,666 against Rs. 8,80,132 in the previous year, the increase which amounts to 4 per cent. occurring principally under the head "Establishment" and being due to the grant during the year under report of a bonus allowance in commemoration of Their Majesties' visit to India.

The expenditure shown is exclusive of compensation to (1) the Bombay Municipality for loss of Revenue previously derived by it from shop licenses (Rs. 1,43,750), (2) Native States whose Abkári and Hemp Drugs rights have been leased or acquired (Rs. 2,70,269), and (3) the Chief of Pálanpur and the Tálukdárs in the Mahi Kántha and Rewa Kántha Agencies for loss of transit duties on Opium (Rs. 45,865). The gross total expenditure including refunds and drawbacks, and these three items of compensation amounted to Rs. 15,23,322. Subtracting this amount from the gross revenue (Rs. 1,80,04,782) it will be seen that the net excise revenue of the year amounted to Rs. 1,64,81,460 as against Rs. 1,54,34,355 in 1910-1911, an increase of over 6½ per cent. The proportion of expenditure (excluding refunds, drawbacks and compensation) to net revenue was slightly over 5½ per cent.

CHAPTER IX.—OFFENCES AGAINST ABKÁRI AND OPIUM LAWS.

57. Appendix O shows the number of offences against the Abkári Law detected in each district during the year by Government establishments and by the staff employed for this purpose by the farmers of country-spirit under the heads (1) offences relating to liquor and (2) offences relating to hemp drugs. The total number of cases detected was 3,826 as against 2,648 in the previous year and the percentage of convictions on cases tried was 95·5 compared with 93·13. Of the number of detected cases, 1,474 related to liquor and 2,352 to hemp drugs against 1,305 and 1,343 cases, respectively, in the previous year. Eighteen cases are shown as having been detected by the farmers' staff against one in the

Offences against
Abkári Law.
Total number of
cases detected.

previous year. This increase is to be attributed to greater attention having been given to obtaining information as to the actual work done by the farmers' staff in the detection of offences.

Fluctuations in the number of cases detected under liquor.

58. Cases of illicit distillation and possession of implements for unauthorised manufacture increased by 89, those of illicit importation and possession of liquor decreased by 17, while those of other offences pertaining to liquor were more by 97. The districts showing marked increases in the first class of cases, are Thána (71) and Kaira (25). In Thána special efforts were made to detect such offences with the assistance of the country spirit farmers of the district by the employment of temporary men at their expense and an appreciable increase in the number of offences detected was the result. In Kaira the increase is attributed to the activity of the Excise Staff at a time when the scarcity which prevailed throughout the greater part of the year did much to stimulate illicit distillation. The districts in which Excise offences of this class have decreased are Násik (12) and Kolába (11). The falling off in Násik is said to be due to the vigilance of the Excise staff in the Peint, Báglán and Kalwan talukas where mhowra flowers are abundant: but I am not quite satisfied with this explanation. In Kolába also it is attributed to the success of the sustained efforts of the Excise staff in the Karjat taluka where illicit distillation is common. The districts showing noticeable decreases in detected cases of illicit importation and possession were principally Bijápur (25) and East Khándesh (25) and Bombay (23), while Ratnágiri, Belgaum and Násik showed an increase of 22, 21 and 13, respectively. In Bijápur the decrease is attributed to the reorganization of the Excise Department in the Nizam's Dominions and the raising of the price of liquor there. The noticeable increases in miscellaneous cases were in Thána (57), Bombay (25) and Sátára (19).

Fluctuations in the number of cases detected under intoxicating drugs.

Cases of illicit cultivation and manufacture of hemp drugs detected during the year decreased by 19 mainly in Dhárwár (19) and Poona (12). The reduction is chiefly due to the more effective supervision of the Excise staff and the stiffening of prices in H. H. the Nizam's territory. Cases of illicit importation of intoxicating drugs decreased by 58 chiefly in Násik (17), Poona (13) and Panch Maháls (9). Offences of illicit transport, possession and sale of such drugs increased by 1,107, chiefly in Bombay (1,054) and Ahmedabad (41). The abnormally large increase in Bombay was chiefly in cocaine cases and was due to the activities of the staff placed on special duty for the detection of such offences and the system of night patrols in the cocaine-hawking areas.

Fluctuations in the number of cases of drunkenness.

59. Appendix Q shows the number of cases under the heads (1) drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) convictions of licensees for permitting drunkenness on their premises, and (3) licensees dealt with by the Excise staff for permitting drunkenness in contravention of their license. The total number of cases detected was 4,845 as against 5,031 in the previous year. Of the total number of cases, 4,842 are classed under head (1), 8 being cases of drunkenness on licensed premises and 4,834 cases occurring elsewhere; the number of cases under head (3) was 3.

Offences against the Opium Act.

60. Appendix P shows the number of cases investigated under the Opium Act during the year under report. It will be seen that 125 such cases were brought to trial in British districts and 28 in Native States against 133 and 16 cases, respectively, in the previous year. In over 89 per cent. of the cases convictions were obtained. This compares favourably with the corresponding proportion in 1910-1911. Out of 96 lbs. of opium seized in these cases, 73 lbs. were taken in British districts and 23 lbs. in Native States. Of the fines adjudged in these cases, Rs. 1,299 were recovered in British territory and Rs. 295 in Native States. There was no case so important as to call for special mention.

61. In conclusion the main features of the year's administration may be summed up very briefly as follows:

There was an increase in the total revenue of the Department, accompanied by a small decrease in the quantity of liquor and opium consumed, the consumption of intoxicating drugs remaining stationary. With a view to checking consumption the still-head duty on liquor was again raised in several districts, as also

the duty on charas and gánja, and the hours during which liquor shops are allowed to remain open were curtailed. The separate shop system for retail sale of opium was extended to four districts in the Deccan, with the result (so far as this can be estimated from the figures of the one year) that the opium revenue of these districts increased by Rs. 1,33,000 and the consumption slightly diminished. The demand for toddy spirit in Bombay continued to decrease but in the coast districts it showed no sign of diminution. The results of the working of the fixed fee system for country liquor shop licenses during the year are somewhat conflicting. In some districts the new system is said to have produced a larger revenue because it gives greater fixity of tenure while in Bombay the receipts were lower because of the comparative weakness of the element of competition. It will be some years yet before the real effect of the abandonment of the auction system can be judged. From an administrative point of view the result is generally admitted to be good. There was an appreciable increase in the revenue from toddy accompanied by a nominal decrease in consumption which, however, has been estimated on data on which reliance cannot be placed. The direct connection between industrial prosperity and the demand for liquor is illustrated by the figures of several of the districts, notably perhaps Bijápur and Dhárwár. On the whole the year was uneventful, but not unsatisfactory.

I have the honour to be,

Sir,

Your most obedient servant,

H. O. QUIN,

Commissioner of Customs,

Salt, Opium and Abkári.

APPENDIX A.

Country liquor supply prices.

District.	Name of the supply contractor.	Spirit whence supplied.	Spirit where delivered.	Sanctioned supply rates.	
				25° U. P. per gallon.	60° U. P. per gallon.
Ahmedabad	Messrs. Dalal, Vakil and Co.	Government Central distillery at Godhra in the Panch Mahals.	Ahmedabad bonded warehouse.	Rs. a. p. 0 14 3	Rs. a. p. 0 7 0
Kaira			Anand bonded warehouse.	0 13 10	0 7 0 (40° U.P.) 0 11 0 (60° U.P.)
Panch Mahals			Godhra distillery	0 12 0	0 7 0
Broach			Broach bonded warehouse.	0 14 0	0 7 0
Surat	Messrs. Sorabji and Kavasji Dadabhoy Dubash.	Government Central distillery at Surat.	Surat distillery bonded warehouse. Bardoli bonded warehouse.	0 13 0	0 7 0
Dangs	Do.	Ahwa distillery	Ahwa distillery	0 10 0	0 5 0
Poona	Messrs. Nowroji Padamji and Co.	Government Central distillery at Mundhwa, near Poona.	Mundhwa distillery.	0 12 6	0 6 3
Ahmednagar			Ahmednagar bonded warehouse.		
Sátara			Sátara bonded warehouse.		
Sholapur			Sholapur bonded warehouse.		
Násik	Messrs. Sorabji and Kavasji Dadabhoy Dubash.	Government Central distillery at Dhulia in West Khándesh.	Násik bonded warehouse.	0 11 6	0 6 0
West Khándesh			Málegaon bonded warehouse.		
East Khándesh			Dhulia distillery		
			Nandurbár bonded warehouse.		
Kánara (above-ghát)		Government Central distillery at Belgaum.	Jalgaon bonded warehouse.	0 13 6	0 8 0
Belgaum			Yellapur bonded warehouse.		
			Sirai bonded warehouse.		
			Belgaum distillery		
Dhárwár	Mr. Burjorji Manekji Patel.	Government Central distillery at Dhárwár.	Dhárwár distillery	0 13 6	0 8 0
			Gadag bonded warehouse.		
			Háveri bonded warehouse.		
Bijápur			Bijápur bonded warehouse.		

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Abkari.

APPENDIX B.

Number of Country liquor shops closed.

District.	On recommendation of		Want of bids.	Other reasons.	Total.
	Local Committee.	Collector.			
1 Ahmedabad	...	...	12	...	12
2 Kaira	...	...	2	...	2
3 Panch Maháls	...	...	...	...	...
4 Broach	...	...	3	...	3
5 Surat	...	4	5	...	9
6 Thána	...	...	...	...	...
7 Bombay	9	...	...	...	9
8 Kolába	...	1	...	...	1
9 Ratnágiri	...	...	...	...	...
10 Kánara	...	...	2	...	2
11 Dhárwár	...	...	1	...	1
12 Belgaum	...	6	2	...	8
13 Bijápur	...	...	...	...	...
14 Sholápur	...	1	...	...	1
15 Sátára	...	...	...	...	...
16 Poona	...	2	...	...	2
17 Ahmednagar	...	...	...	...	...
18 Násik	...	...	...	...	...
19 West Khándesh	...	4	...	...	4
20 East Khándesh	...	10	2	...	12
Total. { 1911-1912	9	28	29	...	66
{ 1910-1911	2	51	32	...	55

APPENDIX C.

Statement showing for each British district of the Bombay Presidency excluding Bombay City the consumption of country spirit in urban and rural areas during the year 1911-1912

Serial No.	District.	District head-quarter towns and towns of 10,000 population or over.				Rural areas of district excluding columns 3 to 6		
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6	7	8	9
1	Ahmedabad	3	2,51,239	Gallons. 48,777	Drams. 9.3	5,76,570	Gallons. 24,533	Drams. 2.05
2	Kaira	6	83,320	18,683	10.8	6,08,424	2,525	.2
3	Panch Maháls	1	22,144	18,631	40.3	3,00,551	32,950	5.3
4	Broach	2	54,747	35,143	30.3	2,51,970	37,544	7.2
5	Surat	3	1,41,529	72,477	24.6	5,12,580	2,02,501	10.0
6	Thána	5	80,850	66,249	39.3	8,01,459	2,37,777	14.2
7	Kolába	1	3,467	3,217	44.5	5,90,699	1,25,808	10.2
8	Ratnágiri	4	66,928	21,444	15.4	11,86,710	66,101	2.9
9	Kánara	2	28,502	7,063	11.9	4,02,046	33,132	4.6
10	Dhárwár	4	1,33,089	59,198	21.3	8,92,916	61,433	3.3
11	Belgaum	3	67,251	36,483	26.0	8,76,569	33,131	1.8
12	Bijápur	4	70,391	18,823	12.7	7,92,582	28,026	1.7
13	Sholápur	3	1,07,992	35,065	15.6	6,80,338	10,119	.7
14	Sátára	2	29,489	13,149	21.4	10,51,789	28,014	1.3
15	Poona	3	1,83,074	1,11,551	29.2	8,88,433	20,389	1.1
16	Ahmednagar	2	48,147	15,977	15.9	8,97,158	17,235	.9
17	Násik	3	69,280	31,733	21.9	8,35,759	93,273	5.4
18	West Khándesh	2	42,639	23,748	26.8	5,38,084	1,33,661	15.3
19	East Khándesh	8	1,22,380	42,530	16.7	9,12,506	1,65,567	9.7
	Total	61	16,06,458	6,79,941	20.3	1,35,27,148	14,09,076	3.0

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Abkari.

APPENDIX D.

Statement showing (1) the consumption of country spirit in proof gallons ; (2) the rate of consumption per head of A'bkári management ; (4) the actual realisations on account of still-head duty, license fees, etc. ; (5) the proof gallon of spirit consumed in each British district of the Presidency during the year 1911-12

A'bkari management; (2) the actual realisation of the revenue of the British district of the Presidency proof gallon of spirit consumed in each											
1.	2.	3.	4.	5.		6.		7.	8.		
Serial No.	District.	Area. Sq. m.	Population.	(2) Consumption of country spirit in terms of proof.				Minimum revenue guaranteed in monopoly districts, including Native States attached to them for A'bkari management.	Actual realisations.		
				1911-12.		Average of previous 5 years.			Still-head duty.	Deficiency.	Total.
				Total.	Rate per head of population.	Total.	Rate per head of population.				
				Gallons.	Drams.	Gallons.	Drams.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	3,816	827,800	75,372	4'3	76,283	4'4	.....	3,47,614 242	...	3,47,614 242
2	Kaira	1,595	601,744	21,208	1'5	16,116	1'1	.....	55,134 6,294	...	55,124 6,294
3	Panch Mahals	1,606	322,695	51,581	7'7	59,856	8'9	(l) 30,000	78,578 53,829	...	78,578 53,829
4	Broach	1,467	306,717	72,727	11'4	67,025	10'5	.....	8,39,830	...	3,39,830
5	Surat	1,653	654,109	274,978	20'2	293,317	21'5	.....	10,31,824 25,919	...	10,31,824 25,919
6	Thana	3,573	882,309	304,026	16'5	337,880	18'4	(m) 12,45,000	18,54,954 35,299	...	18,54,954 35,299
7	Bombay	22	979,445	465,571	22'8	525,105	25'7	.....	29,12,327	...	29,12,327
8	Kolaba	2,131	594,166	129,025	10'4	130,170	10'5	(n) 4,75,000	5,67,658 15,600	...	5,67,658 15,600
9	Ratnagiri	3,998	1,203,638	87,545	3'5	98,562	3'9	(o) 95,098	2,24,802	...	2,24,802
10	Kanara { Below-ghat . { Above-ghat...	1,308 2,639	430,548	{ 23,191 22,304 }	{ 5'07 }	{ 21,325 20,094 }	{ 4'6 }	{ (p) 17,917 }	30,252 1,11,100	...	30,252 1,11,100
11	Dharwar	4,602	1,026,005	120,634	5'6	76,136	3'5	.....	6,38,544 5,584	...	6,38,544 5,584
12	Belgaum	4,649	943,820	69,514	3'5	48,771	2'5	.....	4,18,746 79,207	...	4,18,746 79,207
13	Bijapur	5,669	862,973	46,848	2'6	22,057	1'2	.....	2,36,739 4,984	...	2,36,739 4,984
14	Sholapur	4,541	768,330	45,214	2'8	34,987	2'2	.....	2,58,433 16,206	...	2,58,433 16,206
15	Satara	4,825	1,081,278	41,167	1'8	29,965	1'3	.....	2,07,292 50,229	...	2,07,292 50,229
16	Poona	5,349	1,071,512	131,939	5'9	125,007	5'6	.....	8,29,084 16,106	...	8,29,084 16,106
17	Ahmednagar	6,586	945,305	33,232	1'7	27,438	1'4	.....	1,67,994	...	1,67,994
18	Nasik	5,850	905,089	125,006	6'6	99,956	5'3	.....	4,88,310	...	4,88,310
19	West Khandesh	10,041	580,723	207,409	17'1	379,822	11'3	.....	6,71,122 6,71,122	...	6,71,122 6,71,122
20	East Khandesh		1,084,886	208,097	9'6			.....	8,80,763	...	8,80,763
Total for Districts ...		75,918	16,113,051	2,554,588	7'6	2,489,873	7'4	18,63,010	1,18,45,598 1,20,591	...	1,18,45,598 1,20,591
(2) Guarantee for Sankheda Mowas, which is attached to the Panch Mahals for A'bkari management.											

(l) Guarantee for Sankheda Mowás, which is attached to the Panch Maháls for A'bkári management.

(m) Sálsette, Bassein and Máhim
Umbergaon, Dáham and Jawhar State
Island talukas
Total ... 12,45,000

9			10		11		
Other receipts on account of country spirit (including out-stills, distilling fees and miscellaneous).			Total realisations.		Maximum selling prices per gallon.		
License fees.	Other receipts.	Total	1911-12.	Average of previous 5 years.	Mhowra or Molasses Spirit.		
					25° U.P.	60° U.P.	40° U.P.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a.	Rs. a.	Rs. a.
31,029 64	263	31,292 64	3,78,906 306	3,43,242 827	{ 5 4 (a) 3 0 (a-1) 4 8 (a-2) 3 12 (a-3)	{ 3 0 (a) 1 14 (a-1) 2 10 (a-2)	{ ... 2 4 (a-3) (45° u. p.) 2 4 (b-2) 3 4 (b-3)
6,836 189	4	6,290 189	61,424 6,483	50,118 5,618	{ 3 12 (b) 2 8 (b-1)	{ 2 4 (b) 1 8 (b-1)	{ ... 2 4 (b-2) 3 4 (b-3)
31,021	275	31,296	1,09,874 63,829	88,803 39,361	{ 3 0 (c) 2 8 (c-1)	{ 1 8 (c) 1 4 (c-1)	{
52,744	400	53,144	3,92,974	3,03,171	{ 5 4 (d) 4 8 (d-1) 5 4 (e) 4 8 (e-1) 4 8 (e-2) 3 12 (e-3) 3 12 (e-4) 3 0 (e-5)	{ 3 0 (d) 2 10 (d-1) 3 0 (e) 2 10 (e-1) 2 4 (e-2) 2 4 (e-3) 1 14 (e-4) 1 8 (e-5)	{
1,85,426 3,020	214	1,85,640 3,020	12,16,964 28,939	10,12,491 8,292	{ 5 4 (f) 4 8 (f-1) 3 12 (f-2)	{ 3 0 (f) 2 10 (f-1) 2 4 (f-2)	{
66,683	...	66,683	14,21,637 35,299	12,70,117 33,754	{ 5 4 (f) 4 8 (f-1) 3 12 (f-2)	{ 3 0 (f) 2 10 (f-1) 2 4 (f-2)	{
5,87,976	101	5,88,077	35,00,404	32,57,882	.....	.....	...
6,223	...	6,223	5,73,879 15,600	5,02,830 13,604	{ 4 8	{ 2 10	{
...	4,693	4,693	2,29,495	1,15,969	3 12	1 14	...
...	521	521	30,773	21,974	3 4	.....	2 8
5,897	63	5,950	1,17,050	96,575	5 4	... ..	4 8
45,960 1,605	1,249	47,209 1,605	6,85,753 56,447	4,03,487 30,430	{ 6 0 (g) 5 4 (g-1)	{	{ 4 8(g) 4 8(g-1)
25,801 3,212	922	26,723 3,212	4,45,469 82,419	4,01,247 62,397	6 0	3 6	...
15,697 240	761	16,368 240	2,53,107 5,224	1,97,204 3,204	5 4	3 0	...
33,206 875	...	33,206 875	2,86,639 17,081	2,51,345 14,540	{ 6 0 (h) 5 4 (h-1)	{ 3 6 (h) 3 0 (h-1)	{
17,729 3,620	12	17,741 3,620	2,25,033 53,909	1,84,278 42,350	5 4	3 0	...
1,31,913 1,900	257	1,32,170 1,900	9,61,254 18,006	7,32,157 14,552	{ 6 12 (i) 6 0 (i-1)	{ 3 12 (i) 3 6 (i-1)	{
16,221	408	16,629	1,84,623	1,45,837	5 4	3 0	...
77,432	282	77,714	5,66,024	4,11,418	{ 5 4 (j) 3 12 (j-1) 3 0 (j-2) 4 8 (j-3)	{ 3 0 (j) 2 4 (j-1) 1 14 (j-2) 2 10 (j-3)	{
1,56,661 11,415	10,008	1,66,669 11,415	8,37,791 79,099	{ 14,57,523 67,518	{ 4 8 (k) 3 0 (k-1)	{ 2 10 (k) 1 14 (k-1)	{
1,60,740	750	1,61,490	10,42,253	...	4 8	2 10	...
16,54,555 26,140	21,173	16,75,728 26,140	1,35,21,326 4,52,641	1,13,21,254 3,36,497	..... .....	..... .....	... ...
(*) Panvel and Karjat			...	...	...	2,00,000	
Remainder			...	...	...	2,75,000	
Total			...	...	...	4,75,000	

Maximum selling prices per gallon.			1911-12.			
Toddy Spirit.			Still-head duty.	License fees.	Other receipts.	Total.
25° U.P.	60° U.P.	40° U.P.				
Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....		...	4 11 10	0 6 9	0 0 1	5 2 8
.....		...	2 9 7	0 4 9	.....	2 14 4
.....		...	1 8 5	0 9 7	0 0 1	2 2 1
.....		...	4 10 9	0 11 7	0 0 1	5 6 5
.....		...	3 12 0	0 10 9	....	4 6 9
6 12 (f-3)	3 6 (f-3)	}	4 7 3	0 8 6	.....	4 10 9
6 0 (f-4)	3 0 (f-4)					
.....		...	6 4 1	1 4 8	.....	7 8 4
.....		...	4 6 5	0 0 9	.....	4 7 2
4 8	2 4	...	2 9 1	...	0 0 10	2 9 11
3 12		2 12 0	1 4 10	...	0 0 4	1 5 2
.....		...	4 15 9	0 4 2	0 0 1	5 4 0
.....		...	5 4 8	0 6 1	0 0 2	5 10 11
.....		...	6 0 4	0 5 11	0 0 8	6 6 6
.....		...	5 0 10	0 5 6	0 0 8	5 6 7
.....		...	5 9 8	0 11 9	.....	6 5 5
.....		...	5 0 6	0 6 11	.....	5 7 5
.....		...	6 4 6	0 15 11	.....	7 4 5
.....		...	5 0 10	0 7 9	0 0 2	5 8 9
.....		...	3 14 6	0 9 11	.....	4 8 5
.....		...	3 3 9	0 12 1	0 0 9	4 0 7
.....		...				
.....		...	4 3 8	0 12 4	0 0 1	5 9 1
.....		...	4 10 2	0 10 4	0 0 2	5 4 8

(e) Including drawback on account of tree-tax is Rs. 1,30,000.

(f) Including drawback on account of tree-tax is Rs. 30,000.

(g) The figures of consumption shown in this Appendix D indicate actual sales by shopkeepers, while Imperial Form No. 4 gives issues from distilleries.

D.

population; (3) the minimum revenue guaranteed in monopoly districts, including Native States attached to them for maximum selling prices per gallon for Mowrah and Toddy spirit; and (6) the incidence of duty, fees, etc., per and also similar information for important towns or areas of such districts for the same period.

13				14
proof gallon of				
Average of previous 5 years.				Remarks.
Still-head duty.	License fees.	Other receipts.	Total.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
3 15 2	0 4 3	0 0 1	4 3 6	(a) Ahmedabad City, Cantonment and 10 miles round. (a-1) Parantij Taluka, including Modasa Mahal (except Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kantha Agency. (a-2) Rest of the district. (a-3) Deesa Cantonment.
1 8 5	0 2 6	...	1 10 11	(b) Matar, Mehmabad, A'nand, Nadiad and Borsad Talukas, Dakor Town, Bhadarwa, Umetha and Dodka Mewas States in Rewa Kantha, Ghodasar Taluka including Haldarwas village and the Bavisi village of Barmuwada in the Mahi Kantha Agency. (b-1) Thasra Taluka (excluding Dakor Town), Kapadvanj Taluka, Deroli, Amodra and Indran villages of Modasa Mahal of Ahmedabad District, the Bavisi village of Mahisa in the Mahi Kantha Agency, Khadal Taluka and Pandu Mewas. (b-2) Kapadvanj Taluka. (b-3) Matar and Anand Talukas.
1 2 7	0 6 4	...	1 8 11	(c) Whole of the district except Sankheda Mewas. (c-1) Sankheda Mewas.
3 14 8	0 9 3	0 0 1	4 8 0	(d) Broach City and 10 miles round. (d-1) Rest of the district.
2 14 6	0 7 5	...	3 5 11	(e) Surat City and 5 miles round. (e-1) Chorasi and Olpad Talukas beyond 5 miles from Surat City and western part of Bulsar Taluka. (e-2) Jalalpur Taluka and western part of Bardoli, Mandvi and Chikhli Talukas. (e-3) Pardi Taluka and eastern part of Bulsar and Mandvi Talukas. (e-4) The eastern part of Bardoli and Chikhli Talukas. (e-5) The Dangs.
3 13 5	0 1 8	...	3 15 1	(f) Salsette Taluka and Bassein Town. (f-1) Rest of Bassein Taluka and rest of the district except Umbrogaon Petha. (f-2) Umbrogaon Petha. (f-3) Salsette Taluka and Bassein Town. (f-4) Rest of the Bassein Taluka.
5 1 7	1 1 3	...	6 2 10	(g) Hubli Town and 10 miles round. (g-1) Rest of the district.
3 7 6	0 0 3	...	3 7 9	(h) Sholapur City and 10 miles round. (h-1) Rest of the district.
1 15 8	...	0 0 4	2 0 0	(i) Poona City, Cantonment and 10 miles round. (i-1) Rest of the district.
1 1 3	...	0 0 2	1 1 5	(j) Nasik City. (j-1) Baglan and Kalvan Talukas. (j-2) Point Taluka. (j-3) Rest of the district.
3 15 7	0 2 1	...	4 1 8	
4 13 6	0 3 1	0 0 1	5 0 8	
5 2 7	0 3 7	0 0 1	5 6 3	
4 12 3	0 4 1	0 0 2	5 0 6	
4 8 6	0 6 5	...	4 14 11	
4 15 2	0 4 6	...	5 3 8	
5 1 6	0 8 7	...	5 10 1	
4 15 2	0 5 3	0 0 1	5 4 6	(k) Whole of the district except Navapur Petha. (k-1) Navapur Petha.
2 14 6	0 6 7	...	3 5 1	
3 6 7	0 5 6	0 0 4	3 12 5	
3 13 4	0 8 9	0 0 3	4 6 4	

Note.—Figures in italics in columns 8, 9, and 10 are for the Native States attached to British Districts for A'bkari management.

H. O. QUIN,
Commissioner of Customs, Salt, Opium and A'bkari.

Memorandum of Country Spirit Consumption, &c., in certain large towns.

1	2	3	4		5		6	7	8	
Serial No.	Towns.	Population	Consumption of Country spirit in terms of proof.				Actual realisations still-head duty (a).	License fees (b).	Total realisations.	
			1911-1912.		Average of previous 5 years.				1911-12.	Average of previous 5 years.
			Total gallons.	Rate per head of population	Total gallons.	Rate per head of population				
				Drams.		Drams.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment	216,777	46,818	10°3	45,289	10°2	2,31,692	22,145	2,53,837	(c) 1,02,375
2	Broach City	43,408	23,536	31°6	25,335	28°0	1,41,680	25,075	1,66,755	(c) 1,13,413
3	Surat City	114,868	52,635	21°9	56,425	23°6	2,62,916	40,500	3,12,416	(c) 2,50,375
4	Thāna Town	15,591	14,762	45°4	15,230	40°8	74,132	.....	74,132	70,947
5	Bāndra do.	24,286	23,538	40°5	22,752	44°9	1,10,937	.....	1,10,937	1,07,345
6	Coorla do.	16,081	8,442	20°9	8,615	27°5	40,350	.....	40,350	39,320
7	Bassein do.	9,598	9,818	40°1	10,325	51°6	47,239	.....	47,239	45,167
8	Panvel Town	6,757	6,725	47°8	6,637	47°1	28,340	.....	28,340	32,213
9	Alibāg do.	3,467	3,217	44°5	3,180	44°1	14,070	.....	14,070	13,870
10	Dhārwar City	30,289	11,839	18°7	9,870	15°6	59,190	6,740	65,930	(c) 5,734
11	Belgaum City and Cantonment	42,623	32,242	36°3	28,645	32°3	1,93,455	18,575	2,12,030	(c) 1,80,045
12	Sholapur City, Cantonment and places within ten miles round.	105,875	24,818	11°3	21,367	9°1	1,48,009	21,545	1,70,554	(c) 1,77,237
13	Sātara City and Cantonment	19,445	11,375	28°5	8,910	22°4	50,676	5,105	55,781	(c) 52,170
14	Poona City and Cantonment	153,855	101,557	30°7	98,358	20°7	6,77,045	1,10,100	7,87,145	(c) 6,43,467
15	Ahmednagar City and Cantonment	42,940	24,007	26°8	21,467	23°5	1,20,087	13,240	1,33,327	(c) 118,340
16	Nāsik City	33,463	13,112	18°5	12,879	16°3	65,561	3,040	68,601	(c) 50,047
	West Khāndesh.									
17	Dhulia Town	30,800	14,326	22°3	13,952	20°2	55,021	13,500	68,521	(c) 48,317
	East Khāndesh.									
18	Jalgaon Town	17,867	7,709	20°7	6,931	18°6	32,339	7,220	39,559	(c) 37,154
19	Bhusāval do.	18,312	13,414	35°2	12,470	32°7	57,439	10,640	68,079	(c) 61,300
	Total for Towns	951,750	448,389	22°6	429,712	21°7	24,17,858	3,16,218	27,34,076	10,47,000

1	2	9			10			11			12
Serial No.	Towns.	Maximum selling prices of Mowra or Molasses spirit per gallon.			Incidence per proof gallon of						Remarks
					1911-12.			Average of previous 5 years.			
		25° U. P.	30° U. P.	40° U. P.	Still-head duty.	License fees.	Total.	Still-head duty.	License fees.	Total.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad City and Cantonment.	5 4 0	3 0 0	...	5 0 0	0 7 8	5 7 8	4 3 11	...	4 8 11	(a) Figures in this column represent duty on liquor actually consumed.
2	Broach City	5 4 0	3 0 0	...	4 15 6	0 14 1	5 13 7	4 7 7	...	4 7 7	
3	Surat City	5 4 0	3 0 0	...	4 15 11	0 15 1	5 15 0	4 2 3	...	4 2 3	
4	Thāna Town	5 4 0	3 0 0	...	5 0 4	...	5 0 4	4 9 5	...	4 9 5	(b) Figures in this column represent fees actually bid for shops at auction.
5	Bāndra do. } Thāna District.	6 12 0	3 6 0	...	4 11 5	...	4 11 5	4 11 3	...	4 11 3	
6	Coorla do. }	(d)	(d)	...	4 12 6	...	4 12 6	4 6 2	...	4 6 2	
7	Bassein do. }	...	...	...	4 13 0	...	4 13 0	4 3 5	...	4 3 5	(c) Exclusive of license fees which are not ascertainable for the towns separately.
8	Panvel Town } Kolaba District.	4 8 0	2 10 0	...	4 3 6	...	4 3 6	4 13 0	...	4 13 0	
9	Alibāg do. }	4 8 0	2 10 0	...	4 5 8	...	4 5 8	4 5 9	...	4 5 9	
10	Dhārwar City	5 4 0	...	4 8 0	5 0 0	0 9 1	5 9 1	5 7 1	...	5 7 1	(d) This is rate of maximum selling price on goldy spirit.
11	Belgaum City and Cantonment.	6 0 0	3 6 0	...	5 6 7	0 5 3	5 11 10	6 7 10	...	6 7 10	
12	Sholapur City, Cantonment and places within ten miles round.	6 0 0	3 6 0	...	5 7 3	0 10 5	6 1 8	7 5 9	...	7 5 9	
13	Sātara City and Cantonment ...	5 4 0	3 0 0	...	5 0 0	0 6 7	5 6 7	5 13 4	...	5 18 4	(f) According to the Census of 1901.
14	Poona City and Cantonment ..	6 12 0	3 12 0	...	5 11 3	1 11 5	7 0 8	5 8 5	...	5 8 5	
15	Ahmednagar City and Cantonment.	5 4 0	3 0 0	...	5 0 0	0 9 7	5 9 7	4 6 0	...	4 6 0	
16	Nāsik City	5 4 0	3 0 0	...	4 7 6	0 6 2	4 13 8	4 5 2	...	4 5 2	
	West Khāndesh.										
17	Dhulia Town	4 8 0	2 10 0	...	4 3 6	0 15 6	5 3 0	3 7 5	...	3 7 5	
	East Khāndesh.										
18	Jaigaon Town	4 8 0	2 10 0	...	4 4 3	0 15 2	5 3 5	3 11 3	...	3 11 3	
19	Bhusaval do.	4 8 0	2 10 0	...	4 6 7	0 12 3	5 2 10	4 1 10	...	4 1 10	
	Average ..	...	...	...	5 6 3	...	...	3 12 11	...	3 12 11	

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Akkari

APPENDIX E.



Statement showing (1) the rates of tree-tax ; (2) the maximum selling prices per gallon of toddy sold (a) at booths and sale at shops and (d) for hawking ; (4) the number of trees licensed to be tapped for raw toddy ; British District of the Presidency

1911-12.												
Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of toddy		Number of licenses issued for					Number of trees	
		Coconut and Brab.	Date and Wild Palm.	At Booths.	At Shops.	Domestic consumption.	Tree-foot-booths.	Toddy shops.	Hawking.	Total.	Coconut.	Brab.
1	2	3		4		5	6	7	8	9	10	11
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.							
1	Ahmedabad	5 0 0	2 0 0	0 9 0	0 9 0	...	...	6	...	6	...	...
2	Kaira	(a) 0 8 0	(a) 0 8 0	...	...	20	...	...	...	20	...	...
3	Panch Mahals	...	0 4 0	...	...	0,520	...	...	...	0,520	...	...
4	Broach	5 8 0	2 8 0	0 4 0	0 4 0	10	40	10	1	67	...	1,173
		(b) 7 0 0	(b) 4 0 0	(b) 0 3 0	(b) 0 4 6							
		(c) 5 8 0	(c) 2 8 0	(c) 0 3 0	(c) 0 4 6							
		(d) 6 0 0	(d) 3 0 0	(d) 0 3 0	(d) 0 4 0							
		(e) 5 0 0	(e) 2 0 0	(e) 0 3 0	(e) 0 4 0							
		(f) 4 8 0	(f) 2 8 0	(f) 0 3 0	(f) 0 4 0							
5	Surat	(g) 1 12 0	(g) 1 0 0	(g) 0 3 0	(g) 0 4 0	0,989	225	200	...	10,423	50	1,175
		(h) 1 0 0	(h) 0 4 0	(h) 0 1 6	(h) 0 2 0							
		(i) 3 0 0	(i) 1 0 0	(i) 0 3 0	(i) 0 4 0							
		(j) 6 0 0	(j) 2 0 0	...	...							
		...	(j-1) 1 0 0	...	...							
		...	(k) 1 4 0	...	...							
		...	(k-1) 1 8 0	...	...							
		(l) 12 0 0	6 0 0	0 3 0	0 4 0							
6	Thana	(m) 10 0 0	5 0 0	0 2 0	0 3 0	12	477	226	1	710	5	663
		(n) 7 8 0	3 0 0	0 2 0	0 3 0							
		(o) 5 0 0	2 0 0	0 3 0	0 4 0							
		(p) 9 0 0	3 0 0	0 3 0	0 4 0							
7	Bombay	12 0 0	6 0 0	0 6 0	...	1	110	90	80	291	...	...
8	Kolaba	(q) 12 0 0	6 0 0	0 3 0	0 4 0	1	48	18	...	07	427	(h)
		(r) 9 0 0	3 0 0	0 4 6	0 4 6	...	436	102	...	637	14,112	...
9	Ratnagiri	8 0 0	3 0 0	0 6 0	0 6 0	...	...	27	...	27	14	...
10	Kanara	8 0 0	3 0 0	0 6 0	0 6 0	...	...	75	...	75	2,012	...
	Belaghat	...	...	...	...	...	...	...	...	...	...	...
	Above-ghat	...	...	...	...	...	...	...	...	...	...	...
11	Dharwar	6 0 0	3 0 0	0 6 0	0 6 0	...	...	27	...	27	14	...
12	Belgaum	6 0 0	3 0 0	0 6 0	0 6 0	...	51	132	3	186	...	...
13	Bijapur	6 0 0	3 0 0	0 6 0	0 6 0	1	17	90	4	112	...	...
14	Sholapur	6 0 0	3 0 0	0 6 0	0 6 0	...	4	107	...	111	...	...
15	Satara	6 0 0	2 0 0	...	0 9 0	...	0	14	...	23	...	...
16	Poona	6 0 0	3 0 0	0 6 0	0 6 0	48	...	4	...	52	...	...
17	Ahmednagar	6 0 0	3 0 0	0 6 0	0 6 0	10	25	23	2	60	1	...
18	Nasik	6 0 0	2 0 0	...	0 9 0	...	1	5	...	6	...	...
19	West Khandesh	6 0 0	2 0 0	...	...	...	7	8	...	16	...	...
20	East Khandesh	6 0 0	2 0 0	0 9 0	0 9 0	...	4	3	...	7	...	...
	Total	...	...	...	...	16,618	1,400	1,163	91	10,322	17,501	9,442

* Out of these 1 was not opened.

Note.—The number of licenses issued for Native States

E.

(b) at shops; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, (c) for and (5) the quantity of toddy reported to have been sold from shops and tree-foot booths in each during the year 1911-12.

1910-11-													
Licensed to be tapped.		Quantity of toddy sold.	Number of licenses issued for					Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Date.	Total.		Domestic consumption.	Tree-foot booths.	Toddy shops.	Hawking.	Total.	Cocconut.	Brab.	Date.	Total.		
12	13	14	15	16	17	18	19	20	21	22	23	24	25
75	75	Gallons. 8,887	...	1	7	...	8	...	...	275	275	Gallons. 11,290	(a) Kaira District and Deroli, Amodra and Indran villages of Modasa Mahál of Ahmedabad District.
20	20	.....	26	...	...	...	26	...	...	26	26	.....	
10,787	10,787	.....	...	...	...	...	...	...	...	...	...	.....	
1,488	2,603	68,412	6	52	11	2	71	...	1,425	1,484	2,909	105,270	
1,41,264	1,42,482	1,814,779	8,074	170	195	8	8,447	175	1,066	1,27,365	1,28,606	2,397,295	(b) Surat City, and 10 miles round. (c) Olpad Taluka beyond 10 miles from Surat City. (d) Jalalpur Taluka and 33 coast villages of Bulsar Taluka. (e) Pardi Taluka. (f) Bulsar Taluka, exclusive of 33 coast villages. (g) Bardoli Taluka and part of Mandvi Taluka south of the Tapi. (h) Part of Mandvi Taluka north of the Tapi. (i) Chikhli Taluka. (j) Danga. (j-1) Chikhli Taluka for Kaliparaj. (k) Pardi, and Bulsar East for Kaliparaj. (k-1) Bulsar West for Kaliparaj. (l) Salsette and Bassein Talukas. (m) Mahim Taluka. (n) Dahanu Taluka. (o) Umbargaon Petha. (p) Rest of the district and Jawhar State.
29,905	26,953	1,602,459	8	405	232	1	644	263	6,578	20,024	36,465	1,313,037	
...	...	.....	...	110	91	80	281	...	...	...	...	.....	
601	1,620	83,092	...	46	46	...	92	407	480	786	1,673	85,053	(q) Panvel and bagayat part of Alibag Taluka. (r) Rest of the district and Sudhagad Mahál.
...	14,102	1,023,408	...	234	125	...	359	11,979	...	...	11,979	793,811	
7	2,619	268,879	...	...	75	...	75	2,630	...	...	2,630	268,939	
3,012	3,062	61,701	...	...	25	...	25	...	...	3,198	3,198	62,423	
23,147	23,147	600,332	1	57	130	2	190	...	...	26,798	26,798	655,969	
16,919	16,919	394,030	1	12	89	3	105	...	...	16,911	16,911	402,511	
26,463	26,482	580,190	...	6	107	...	113	...	...	23,788	23,788	725,447	
11,030	11,030	311,178	...	6	12	...	18	...	...	11,053	11,053	329,583	
126	126	2,045	31	...	1	...	32	...	...	66	66	192	
8,540	8,541	343,253	3	27	26	1	57	...	...	7,513	7,513	330,696	
1,946	1,945	47,530	...	1	6	...	7	...	...	1,554	1,554	56,969	
760	760	13,627	3	8	8	...	19	...	...	940	940	21,250	
500	500	7,144	...	5	5	...	10	...	...	620	620	7,920	
150	150	3,604	...	1	3	...	4	...	...	210	210	10,223	
2,81,980	3,09,013	7,239,649	8,161	1,141	1,194	97	10,583	15,454	9,549	2,52,211	2,77,214	7,278,787	

was 100 compared with 97 in the previous year.

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Abkari.

Foreign Liquor.

APPENDIX F.

Statement showing the quantities of Foreign Liquors imported into Bombay by sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each district of the Bombay Presidency during the year 1911-12.

Districts.		Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).			Denatured and perfumed spirits.
					Rectified spirit (undenatured).	Other sorts.	Total.	
1		2	3	4	5	6	7	8
Imported by sea into Bombay—		Gallons (Liquid).	Gallons (Liquid).	Gallons (Liquid).	Gallons (Proof).	Gallons (Proof).	Gallons (Proof).	Gallons (Liquid).
1911-12 ...		1,319,621	106,206	3,413	25,829	285,336	311,165	27,306
1910-11 ...		1,310,907	110,246	2,995	33,964	267,441	301,405	27,704
Sold by Licensees—								
1	Ahmedabad ...	5,578	585	11	...	4,098	4,098	454
2	Kaira ...	10	23	...	...	354	354	61
3	Panch Maháls ...	133	17	3	...	185	185	...
4	Broach ...	280	219	9	...	1,878	1,878	116
5	Surat ...	499	554	22	...	4,067	4,067	729
6	Thána ...	1,403	411	6	...	2,793	2,793	41
7	Bombay ...	1,295,336	78,738	4,074	10,378	236,109	2,46,487	144,121
8	Kolába ...	560	225	5	...	1,971	1,971	19
9	Ratnágiri ...	23	93	...	...	544	544	54
10	Kánara ...	245	170	...	...	532	532	26
11	Dhárwár ...	2,603	380	6	...	5,293	5,293	190
12	Belgaum ...	44,821	457	29	...	4,081	4,081	374
13	Bijápur ...	129	41	1	...	653	653	47
14	Sholápur ...	1,092	113	1	1	3,186	3,187	6
15	Sátára ...	711	217	9	1	2,374	2,375	204
16	Poona ...	52,684	2,209	299	...	17,072	17,072	2,340
17	Ahmednagar ...	880	373	20	...	2,396	2,396	137
18	Násik ...	3,407	325	10	5	2,456	2,461	69
19	West Khándesh ...	54	31	1	...	1,484	1,484	24
20	East Khándesh ...	4,367	182	11	...	3,443	3,443	87
Total... { 1911-12 ...		1,414,815	85,363	4,517	10,385	294,969	305,351	153,191
{ 1910-11 ...		1,573,742	77,674	3,967	14,472	281,039	295,511	144,465

APPENDIX G.

Statement showing the quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption at the favourable 5 per cent. ad valorem Rate of Duty during the year 1911-12 in the Bombay Presidency.

Denatured Spirit imported from Foreign Countries.		DENATURED SPIRIT PRODUCED IN INDIA.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Place of Produc- tion.	Quantity consumed locally.	Exported to other Provinces.	Province from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1	2	3	4	5	6	7	8	
	Imp. Gals.				Bengal.	Imp. Gals.		
United Kingdom ...	30	...	...	...	.....	19,029	...	
Aden and Dependencies ...	10	...	...	...	.....	...	...	
Germany ...	9,515	...	...	...	.....	...	...	
Austria and Hungary ...	2,215	...	...	...	.....	...	...	
Unknown Country <i>vide</i> Calcutta.	35,749*	...	...	...	.....	...	...	
Total ...	54,519	...	...	...	.....	19,029	...	

• Foreign spirit imported and duty paid at Calcutta.

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Akkari.

APPENDIX H.

APPENDIX

Statement showing (1) the consumption of intoxicating drugs, (2) the rates of duty and (4) the incidence of duty, fees, etc., per seer of the drugs consumed

Serial Number.	District.	Consumption of intoxicating drugs.		Rates of duty per seer.			Total	
		Total.	Per head.	Ganja.	Bhang.	Charas.	Duty.	License fees.
		(a)					(b)	(c)
1	2	3		4			5	
		Seers.	Tolas.				Rs.	Rs.
1	Ahmedabad	4,010	0.4	Rs. 6-0-0.	Rs. 1-0-0.	Rs. 12-0-0.	22,924	7,160
2	Kaira	1,515	0.2				7,478	3,880
3	Panch Mahals	360	0.08				1,410	1,000
4	Broach	883	0.2				4,533	2,005
5	Surat	2,243	0.3				9,913	7,001
6	Thana	1,099	0.09				6,560	2,108
7	Bombay	18,215	1.4				1,06,508	21,295
8	Kolaba	961	0.1				5,366	2,465
9	Ratnagiri	760	0.05				4,530	4,446
10	Kanars	1,236	0.2				7,416	4,192
11	Dharwar	5,780	0.5				34,680	15,880
12	Belgaum	2,391	0.2				14,347	6,000
13	Bijapur	1,774	0.2				10,624	6,000
14	Sholapur	3,089	0.3				18,754	12,600
15	Satara	5,555	0.4				31,095	11,200
16	Poona	4,058	0.3				22,330	38,000
17	Ahmednagar	2,442	0.2				14,219	8,002
18	Nasik	2,748	0.2				15,592	24,570
19	West Khândesh	923	0.1				4,918	3,000
20	East Khândesh	2,053	0.1				11,213	11,621
Total		62,095	0.3	...	...	...	3,56,740	1,96,372

APPENDIX

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged

Cultivation.					Name of the Warehouse in which the drugs were lodged, &c.	Intoxicating Drugs produced during the year.		Balance at the Warehouse on the 1st April 1911.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 11).			
Name of Taluka in which permitted.	Of Ganja.		Of Bhang.			Ganja.	Bhang.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	
	Number of Villages in which permitted.	Area cultivated.	Number of Villages in which permitted.	Area cultivated.													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Ahmednagar District.						Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	
Ahmednagar	19	450 8	1	18 6	Ahmednagar	4,685 39	25 29	1,458 31	28 9	...	127 89	43 6	2 31	6,272 13	97	31	
Nevasa	26	...	4	...													
Kopergaon	5	8 20	...	...													
Rahuri	14	9 14	1	...													
Satara District.																	
Khánápur	13	143 6	...	...	Vita	965 17	...	819 24	3 27	...	44 10	...	...	1,829 14	3 7	...	
					Bombay	...	...	32 12	19 29	12 16	661 10	163 23	97 31	8 3 33	17 12	1 9 27	
					Surat	...	...	5 25	16 29	0 22	50 31	31 32	2 6	62 16	48 21	2 28	
					Ahmedabad	...	...	7 26	17 16	6 39	122 10	36 27	17 30	120 11	74 7	14 29	
Total	(a) 77	605 48	(b) 3	18 6		5,651 16	25 29	2,323 38	85 30	19 37	1,002 20	296 5	119 3	4,077 35	100 26	139 35	

(a) The plant was actually cultivated in 27 villages.
(b) Do. do. 1 village.
(c) Inclusive of 144 maunds 2 seers 61 tolas on account of dryage.
(d) Inclusive of 32 seers 3 tolas on account of dryage.
(e) Inclusive of 150 maunds 31 seers 66 tolas issued free of duty to other bonded warehouses and 56 maunds 35 seers 6 tolas on account of dryage.

H.

per seer leviable on such drugs, (3) the realisations on account of duty, fees, etc., in each British District of the Presidency during the year 1911-12.

sations.		Incidence on consumption per seer.				Remarks.
Other items.	Total.	Duty.	License fees.	Other items.	Total.	
		6				7
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
90	30,174	5 11 6	1 12 7	0 0 4	7 8 5	(a) This is the total of Gánja, Bháng and Charas only; the preparations of Gánja like Majum, etc., which are included in other sorts in column 22 of Imperial Form 4 being excluded.
36	11,504	4 15 0	2 10 2	0 0 5	7 9 7	
23	2,433	3 14 8	2 12 5	0 1 0	6 12 1	
42	6,580	5 2 2	2 4 4	0 0 9	7 7 3	(b) This is the duty on drugs actually consumed as shown in column 3.
45	16,959	4 6 9	3 1 11	0 0 4	7 9 0	
51	8,719	5 15 6	1 14 8	0 0 9	7 14 11	
144	1,30,945	5 13 7	1 5 4	0 0 2	7 3 1	(c) This is the fee bid for shops at auction, while the figure in Imperial Form I, Column 26, shows the sum realized during the year.
10	7,441	5 9 4	2 2 5	0 0 2	7 11 11	
45	9,021	5 15 4	5 13 7	0 0 11	11 13 10	
45	11,653	6 0 0	3 6 3	0 0 7	9 6 10	
151	50,691	5 15 11	2 11 11	0 0 5	8 12 3	
93	20,445	6 0 0	2 8 2	0 0 7	8 8 9	
59	16,782	5 15 10	3 7 0	0 0 6	9 7 4	
65	31,478	6 1 2	4 1 7	0 0 4	10 3 1	
140	44,524	5 15 4	2 0 6	0 0 5	8 0 8	
153	61,093	5 8 1	9 8 2	0 0 7	15 0 10	
117	22,688	5 13 2	3 6 9	0 0 9	9 4 8	
82	40,544	5 12 6	8 15 0	0 0 6	14 12 0	
63	8,011	5 6 9	3 4 6	0 1 1	8 11 4	
125	22,989	5 7 7	5 10 7	0 1 0	11 3 2	
1,584	5,54,704	5 11 11	3 2 7	0 0 5	8 14 11	

I.

in and issued from and balance at the Warehouses, &c., during the year ending the 31st March 1912.

Intoxicating Drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1912.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction being useless.									
Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.
18	19	20	21	22	23	24	25	26	27	28	29	30	31.	32	33
Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
722 17	39 38	1 25	593 29	...	...	(c) 1,401 37	(d) 2 0	...	3,554 20	55 5	1 6	136 3 3	35 to 60	20 0 0	220 0 0
433 22	1 31	...	0 15	...	...	263 10	...	...	(e) 915 25	1 36	...	48 12 6	40 to 90 (f) 57 14 8	25 0 0	 (h) 181 10 8
452 13	124 1	87 6	...	...	1 15	58 0	8 31	2 3	172 0	40 20	19 4	18 5 0	{ 45 10 0 65 0 0	15 0 0	{ 121 0 0 175 0 0
41 28	27 31	0 24	...	...	...	5 34	8 5	0 22 (k)	11 35	12 25	1 22	3 3 6		16 0 0	120 0 0
106 19	34 9	12 2	...	...	...	18 15	5 34	3 1	5 2	14 0	9 26	21 13 3	55 0 0	15 0 0	120 0 0
1,764 19	227 30	101 17	594 4	...	1 15	1,752 18	24 30	5 26	4,059 2	121 0	81 18	228 6 0			

(f) Price of Ahmednagar drug.

(g) Price of Khandwa drug.

(h) Price of new drug.

(i) Price of old drug.

(k) Inclusive of 9 seers 58 tola on account of dryage.

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Akkari.

• APPENDIX J.

Statement showing the quantities of Opium imported direct from Málwa or purchased at the Bombay Opium Warehouse or at the Local Government Depôts by the Opium Licensees of the several British Districts and Native States of the Bombay Presidency and the amount of duty realised during the financial year 1911-12.

Name of British Districts or Native States.]		OPIUM IMPORTED OR BROUGHT FROM					DUTY REALISED ON						
		Málwa direct.		Bombay Opium Warehouse.	Local Government Depôts.	Total of columns 2 to 5 in lbs.	Opium shown in column 2 at Rs. 700 per chest.	Opium shown in column 4.		Total of columns 7 to 9.	R	as	
		Duty-paid.	Duty-free.					Cpium transferred from Imperial to Excise at Rs. 600 per chest.	Differential duty at Rs. 100 per chest.				
1		2	3	4	5	6	7	8	9	10		11	
		Chests.	Chests.	Chests.	Lbs.	Lbs.	Rs.	Rs.	Rs.	Rs.			
British Districts.													
1	Ahmedabad	30	...	99½	...	17,626	21,000	59,700	9,950	(90,650)			
2	Kaira		...	...	25	...	3,408	...	15,000	2,500	17,500		
3	Panch Maháls		...	...	45½	...	6,193	...	27,300	4,750	31,850		
4	Broach	...	...	10	...	1,361	...	6,000	1,000	7,000			
5	Surat	...	...	...	792	792	...	...	...	...			
6	Thána	...	...	...	10,904	10,904	...	...	...	...			
7	Bombay	...	...	...	645	645	...	...	...	...			
8	Kolába	...	...	...	176	176	...	...	...	...			
9	Ratnágiri	...	...	...	151	151	...	...	...	...			
10	Kánara	...	...	...	953	953	...	...	...	...			
11	Dhárwár	...	...	...	604	604	...	...	...	...			
12	Belgaum	...	...	...	439	439	...	...	...	...			
13	Bijápur	...	...	...	9,131	9,131	...	...	...	...			
14	Sholápur	...	...	...	2,836	2,836	...	...	...	...			
15	Sátára	...	...	...	10,573	10,573	...	...	...	...			
16	Poona	...	...	...	8,715	8,715	...	...	...	...			
17	Ahmednagar	...	...	...	4,451	4,451	...	...	...	...			
18	Násik	...	...	...	2,467	2,467	...	...	...	...			
19	West Khándesh	...	...	...	9,655	9,655	...	...	...	...			
20	East Khándesh	...	...	...	(b) 417	(c) 182	...	2,50,200	41,700	b) 2,91,900			
	Purchased by Government.	...	...	...	...	...	...	...	...	...			
	Total, British Districts	30	...	597	62,674	91,257	21,000	3,58,200	59,700	4,38,900			
Native States.													
1	Cutch	58	...	...	...	7,894	40,600	...	...	48,494			
2	Káthiáwár	(d) 164	...	4	9,784	32,651	(d) 1,14,800	2,400	400	1,17,600			
3	Pálanpur	...	45	12	146	7,904	...	7,200	1,200	8,400			
4	Mahi Kántha	...	16	...	1,573	3,751	...	...	...	...			
5	Rewa Kántha	8½	27	11	...	6,329	5,950	6,600	1,100	13,650			
6	Cambay	...	2	10	...	1,633	...	6,000	1,000	7,000			
7	Other States	...	...	1½	5,302	5,506	...	900	150	1,050			
	Total, Native States	230½	90	38½	16,805	65,668	1,61,350	23,100	3,850	1,68,200			
	Grand Total	260½	90	635½	79,479	156,925	1,82,350	3,81,300	63,550	6,27,200			

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Akkari.

APPENDIX K.

Statement showing (1) the consumption of opium, (2) the rate of duty, (3) the realizations on account of duty, fees, etc., (4) the maximum selling prices, and the incidence of duty, fees, etc., per pound of opium consumed in each British District of the Presidency during the year 1911-12.

Serial Number.	District.	Consumption of opium.		Rate of duty.	Realisations.			
		Total.	Per head.		Duty. (a)	License fees. (b)	Other items. (c)	Total.
1	2	3		4	5			
		Lbs.	Tolas.		Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	12,700	6	Rs. 5½ per pound.	65,314	...	49	65,363
2	Kaira	6,005	4		30,883	...	...	30,883
3	Panch Mahals	3,053	4		15,727	...	...	15,727
4	Broach	5,776	7		29,705	...	1	29,706
5	Surat	2,571	2		13,222	...	2	13,224
6	Thána	786	04		4,042	2,965	12	7,019
7	Bombay	10,940	4		56,263	48,100	...	1,04,363
8	Kolaba	643	04		3,307	1,457	33	4,797
9	Ratnagiri	174	006		895	514	2	1,411
10	Kánara	154	01		792	67	1	860
11	Dhárwar	941	04		4,839	2,660	14	7,513
12	Belgaum	603	03		3,101	1,475	9	4,585
13	Bijapur	429	02		2,206	1,886	17	4,109
14	Sholapur	8,960	5		46,080	52,020	1	98,101
15	Sátára	2,816	1		14,482	7,544	86	22,112
16	Poona	10,423	4		53,604	47,600	211	1,01,415
17	Ahmednagar	8,560	4		44,023	25,475	3,800	73,388
18	Násik	4,363	2		22,438	6,310	8	28,756
19	West Khándesh	2,457	2		12,636	5,570	159	18,365
20	East Khándesh	9,552	3		49,124	33,137	111	82,372
	Total	91,911	2	...	4,72,683	2,36,780	4,606	7,14,069
Gain on sale-proceeds of opium								1,29,256
Total								8,43,325

Serial Number.	District.	Maximum selling prices per pound.	Incidence on consumption.				Remarks.
			Duty. (a)	License fees. (b)	Other items. (c)	Total.	
1	2	3	7				8
		Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad	16	5 2 3	...	0 0 1	5 2 4	(a) This is duty on opium consumed as shown in column 3.
2	Kaira	16	5 2 3	...	...	5 2 3	
3	Panch Mahals	16	5 2 3	...	...	5 2 3	
4	Broach	16	5 2 3	...	...	5 2 3	(b) These are fees actually bid for shops at auction.
5	Surat	16	5 2 3	...	...	5 2 3	
6	Thána	17	5 2 3	3 12 4	0 0 3	8 14 10	
7	Bombay	38½	5 2 3	4 6 4	...	9 8 7	(c) These are miscellaneous receipts, being the total of those shown in columns 29 and 31 of Imperial Form No. 1.
8	Kolaba	17	5 2 3	2 4 3	0 0 10	7 7 4	
9	Ratnagiri	17	5 2 3	2 15 3	0 0 2	8 1 8	
10	Kánara	17	5 2 3	0 7 1	0 0 1	5 9 5	
11	Dhárwar	17	5 2 3	2 13 3	0 0 3	7 15 9	
12	Belgaum	17	5 2 3	2 7 2	0 0 3	7 9 8	
13	Bijapur	17	5 2 3	4 6 4	0 0 7	9 9 2	
14	Sholapur	17	5 2 3	5 12 11	...	10 15 2	
15	Sátára	17	5 2 3	2 10 10	0 0 6	7 13 7	
16	Poona	17	5 2 3	4 9 1	0 0 4	9 11 8	
17	Ahmednagar	17	5 2 3	2 15 7	0 7 3	8 9 1	
18	Násik	17	5 2 3	1 7 2	...	6 9 5	
19	West Khándesh	17	5 2 3	2 4 3	0 1 0	7 7 6	
20	East Khándesh	17	5 2 3	3 7 6	0 0 2	8 9 11	
	Average		5 2 3	2 9 3	0 0 10	7 12 4	
Gain on sale-proceeds of opium						1 6 6	
Total						9 2 10	

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Abkari.

APPENDIX L.

Summary of the Accounts of the Opium Transactions of the undermentioned Native States during the year 1911-1912.

Name of State or Political Agency.	Stock on 1st April 1911.	IMPORTED FROM MALWA.		IMPORTED FROM BOMBAY.		Imported from Government Local Depot.	Consolidated Opium.
		Duty-free.	Duty-paid.	Market.	Government Warehouse.		
1	2	3	4	5	6	7	8
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1 Cutch ...	1,163	...	7,894	...	...	...	...
2 Káthiáwár ...	10,172	...	22,322	545	2,904	7,700	...
3 Pálanpur ...	2,213	6,125	...	1,633	...	148	...
4 Mahi Kántha ...	291	2,178	...	...	817	736	...
5 Rewa Kántha ...	710	3,675	1,157	1,497	...	...	1
6 Cambay ...	187	272	...	1,361	...	...	...
7 Other States ...	388	...	...	204	613	1,000	...
Total for the year 1911-1912 ...	15,124	12,250	31,373	5,240	4,424	12 1	1
Total for the year 1910-1911 ...	12,779	14,496	37,975	9,595	1,701	1,317	0

Name of State or Political Agency.	Excess on reweighment.	Total.	Sold and consumed.	Dryage.	Stock on the 31st March 1912.	Population.	Rate of consumption per head of population.
1	9	10	11	12	13	14	15
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.		Total.
1 Cutch ...	...	9,057	7,624	277	1,156	512,479	3
2 Káthiáwár ...	4	42,827	36,047	279	6,501	2,444,904	3
3 Pálanpur ...	...	10,117	8,705	152	1,160	615,216	7
4 Mahi Kántha ...	...	4,042	3,216	24	802	412,688	3
5 Rewa Kántha ...	...	7,040	6,713	230	97	65,120	4
6 Cambay ...	7	1,827	1,767	...	60	72,760	9
7 Other States ...	1	5,895	5,695	6	194	2,188,670	02
Total for the year 1911-1912 ...	12	80,805	69,767	968	10,070	7,161,866	3
Total for the year 1910-1911 ...	18	89,890	73,777	989	15,124	7,161,866	41

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Akkari.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1911-1912.

District.	Demand of the year.	Arrears out-standing.	Total Demand.	Collections made during the year against total in column 4.			Advance Collections made in the previous year against current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 10 minus columns 7, 8 and 9).	Advance Collections for the coming year.	Gross Realisations in the year (columns 7 and 11).	Remarks.
				Current.	Arrear.	Total.						
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Ahmedabad ...	4,44,326	...	4,44,326	4,26,138	...	4,26,138	18,188	...	...	19,861	4,45,999	
2 Kaira ...	81,808	...	81,808	80,574	...	80,574	4,234	...	...	4,181	84,755	
3 Panch Mahals ...	1,75,195	...	1,75,195	1,64,947	...	1,64,947	10,248	...	...	8,148	1,73,095	
4 Broach ...	4,27,311	...	4,27,311	4,05,683	...	4,05,683	21,628	...	...	23,164	4,28,847	
5 Surat ...	17,73,386	...	17,73,386	17,14,146	...	17,14,146	59,240	...	...	43,244	17,57,390	
6 Thana ...	15,27,345	...	15,27,345	15,25,417	...	15,25,417	1,928	...	...	69,586	16,95,003	
7 Bombay ...	48,34,699	...	48,34,699	41,43,913	...	41,43,913	6,90,784	...	2	6,7,468	48,31,381	
8 Kolaba ...	6,15,617	8,361	6,23,978	6,13,622	42	6,13,664	1,830	...	8,484	10,112	6,23,776	
9 Ratnagiri ...	4,70,816	438	4,71,254	4,20,742	438	4,21,200	48,324	232	1,498	73,292	4,94,402	
10 Kanara ...	2,25,496	131	2,25,627	1,92,582	36	1,92,618	32,942	...	67	25,896	2,18,514	
11 Dhárwár ...	10,58,278	148	10,58,426	10,30,072	94	10,30,166	28,233	...	27	44,498	10,74,664	
12 Belgaum ...	7,24,426	1,159	7,25,585	6,91,733	288	6,92,016	33,019	136	414	34,210	7,26,226	
13 Bijapur ...	4,37,769	...	4,37,769	4,24,896	...	4,24,896	12,420	79	378	10,785	4,35,681	
14 Sholapur ...	4,74,739	...	4,74,739	4,67,394	...	4,67,394	7,345	...	...	18,841	4,86,235	
15 Sátara ...	3,48,335	268	3,48,603	3,30,847	...	3,30,847	17,756	...	...	22,071	3,52,918	
16 Poona ...	12,45,539	...	12,45,539	11,76,440	...	11,76,440	62,079	...	7,020	49,041	12,25,481	
17 Ahmednagar ...	2,70,044	...	2,70,044	2,59,137	...	2,59,137	10,907	...	...	27,112	2,86,249	
18 Násik ...	6,13,480	...	6,13,480	5,66,499	...	5,66,499	46,842	...	139	57,273	6,23,772	
19 West Khándesh ...	9,28,539	...	9,28,539	8,84,110	...	8,84,110	44,429	...	...	51,137	9,35,247	
20 East Khándesh ...	11,04,836	...	11,04,836	10,77,978	...	10,77,978	26,858	...	...	27,079	11,05,057	
Total ...	1,78,84,984	10,505	1,78,95,489	1,66,96,890	893	1,66,97,783	11,79,234	443	18,029	13,06,994	1,90,04,782	

APPENDIX N.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1911-1912.

District.	Amount as per Treasury Account.	DEDUCT		Net Collections.	ADD		Amount as per Demand, Collection and Balance Statement (columns 7 and 8 of Appendix M).	Remarks.
		Collections made on account of other Districts.	Collections on account of future Kists.		Collection made in other Districts, &c.	Collections made in advance and subsequently brought to account.		
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Ahmedabad ...	4,45,999	.....	19,861	4,26,138	...	18,188	4,44,326	
2 Kaira ...	2,57,850	1,64,947	(c) 12,329	80,574	...	4,234	81,808	} One Treasury
3 Panch Mahals ...	...	...	...	...	1,64,947	10,248	1,75,195	
4 Broach ...	4,28,847	...	23,164	4,05,683	...	21,628	4,27,311	
5 Surat ...	17,57,390	...	43,244	17,14,146	...	59,240	17,73,386	(c) Includes Rs. 8,148 on account of Panch Mahals.
6 Thana ...	16,95,003	...	69,586	15,25,417	...	1,928	15,27,345	
7 Bombay ...	49,11,881	(a) 80,500	6,87,468	41,43,913	...	6,90,784	48,34,697	(a) On account of Sind.
8 Kolaba ...	6,23,776	...	10,112	6,13,664	...	1,830	6,15,494	
9 Ratnagiri ...	4,94,492	...	73,292	4,21,200	...	48,324	4,69,524	
10 Kanara ...	2,18,514	...	25,896	1,92,618	...	32,942	2,25,560	
11 Dhárwár ...	10,74,664	...	44,498	10,30,166	...	28,233	10,58,399	
12 Belgaum ...	7,26,226	...	34,210	6,92,016	...	33,019	7,25,035	
13 Bijapur ...	4,35,681	...	10,785	4,24,896	...	12,420	4,37,316	
14 Sholapur ...	4,86,235	...	18,841	4,67,394	...	7,345	4,74,739	
15 Sátara ...	3,52,918	...	22,071	3,30,847	...	17,756	3,48,603	
16 Poona ...	12,25,481	...	49,041	11,76,440	...	62,079	12,38,619	
17 Ahmednagar ...	2,86,249	...	27,112	2,59,137	...	10,907	2,70,044	
18 Násik ...	6,23,772	...	57,273	5,66,499	...	46,842	6,13,341	
19 West Khándesh ...	9,35,247	...	51,137	8,84,110	...	44,429	9,28,539	
20 East Khándesh ...	11,05,057	...	27,079	10,77,978	...	26,858	11,04,836	
Total ...	1,80,85,282	2,45,447	13,06,999	1, 5,32,836	1,64,947	11,79,234	1,78,77,017	

H. O. QUIN,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX O.

Statement showing the number of Offences against the A'bkári Laws in each District of the Bombay Presidency Proper detected by Government Establishment and the Country Spirit Farmers' men under the heads (1) Offences relating to Liquor and (2) Offences relating to Hemp-drugs during the year 1911-12.

CASES DETECTED.													
District.		Offences relating to Liquor.									Offences relating to Hemp-drugs.		
		Illicit Distillation and Possession of Implements, &c., for the same.			Illicit Importation and Possession of Liquor.			Other Miscellaneous Offences.			Illicit Cultivation and Manufacture.		
		By Government Estab-lish-ment.	By Country Spirit Farmers' men.	Total.	By Govern-ment Estab-lish-ment.	By Country Spirit Farmers' men.	Total.	By Govern-ment Estab-lish-ment.	By Country Spirit Farmers' men.	Total.	By Govern-ment Estab-lish-ment.	By Country Spirit Farmers' men.	Total.
		3	4	5	6	7	8	9	10	11	12	13	14
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Ahmedabad ...	10	...	10	47	...	47	5	...	5	...	...	...
2	Kaira ...	127	...	127	8	...	8	11	...	11	...	...	3
3	Panch Mahals ...	80	...	80	7	...	7	3	...	3	...	...	1
4	Broach ...	3	...	3	5	...	5	3	...	3	...	...	1
5	Surat ...	18	...	18	56	...	56	22	...	22	...	...	1
6	Thana ...	186	7	193	35	...	35	129	1	130	...	...	2
7	Bombay ...	...	...	...	10	...	10	25	...	25	...	...	...
8	Kolaba ...	16	...	16	1	...	1	29	...	29	...	...	...
9	Ratnagiri ...	5	5	10	49	4	53	14	...	14	...	...	...
10	Kanara ...	...	...	...	11	...	11	26	1	27	5	...	5
11	Dharwar ...	18	...	18	...	...	...	21	...	21	22	...	22
12	Belgaum ...	19	...	19	29	...	29	6	...	6	4	...	4
13	Bijapur ...	9	...	9	23	...	23	30	...	30	4	...	4
14	Sholapur ...	1	...	1	24	...	24	12	...	12	1	...	4
15	Satara ...	9	...	9	3	...	3	24	...	24	8	...	8
16	Poona ...	...	...	...	4	...	4	23	...	23	1	...	1
17	Ahmednagar ...	1	...	1	11	...	11	7	...	7	1	...	1
18	Nasik ...	66	...	66	26	...	26	32	...	32	3	...	3
19	West Khandesh ...	53	...	53	16	...	16	13	...	13	...	...	...
20	East Khandesh ...	9	...	9	3	...	3	23	...	23	2	...	2
Total { 1911-1912 ...		630	12	642	368	4	372	458	2	460	62	...	62
Total { 1910-1911 ...		553	...	553	388	1	389	363	...	363	61	...	61

CASES DETECTED—continued.														
District.		Offences relating to Hemp-drugs—continued.									Total.			Cases in which Convictions were obtained.
		Illicit Importation.			Illicit Transport, Possession or Sale.			Other Miscellaneous Offences.						
		By Government Estab-lish-ment.	By Country Spirit Farmers' men.	Total.	By Govern-ment Estab-lish-ment.	By Country Spirit Farmers' men.	Total.	By Govern-ment Estab-lish-ment.	By Country Spirit Farmers' men.	Total.	By Govern-ment Estab-lish-ment.	By Country Spirit Farmers' men.	Total.	
		15	16	17	18	19	20	21	22	23	24	25	26		27
1	2	15	16	17	18	19	20	21	22	23	24	25	26	27
1	Ahmedabad ...	13	...	13	45	...	45	...	...	...	120	...	120	116
2	Kaira ...	4	...	4	3	...	3	...	...	...	156	...	156	148
3	Panch Mahals ...	1	...	1	...	...	...	1	...	1	93	...	93	92
4	Broach ...	3	...	3	...	...	...	...	...	...	15	...	15	13
5	Surat ...	1	...	1	...	...	...	...	...	...	98	...	98	96
6	Thana ...	...	...	...	1	...	1	...	...	...	353	8	361	298
7	Bombay ...	12	...	12	2,099	...	2,099	...	...	...	2,146	...	2,146	2,127
8	Kolaba ...	...	...	...	...	...	...	...	...	...	48	...	48	45
9	Ratnagiri ...	1	...	1	...	...	...	...	...	...	69	9	78	72
10	Kanara ...	1	...	1	...	...	...	...	...	...	43	1	44	41
11	Dharwar ...	...	...	...	3	...	3	...	...	...	64	...	64	62
12	Belgaum ...	1	...	1	1	...	1	...	...	...	60	...	60	57
13	Bijapur ...	3	...	3	1	...	1	...	...	...	70	...	70	59
14	Sholapur ...	7	...	7	2	...	2	...	...	...	50	...	50	49
15	Satara ...	...	...	...	3	...	3	...	...	...	47	...	47	44
16	Poona ...	...	...	...	9	...	9	1	...	1	38	...	38	27
17	Ahmednagar ...	1	...	1	7	...	7	...	...	...	28	...	28	16
18	Nasik ...	36	...	36	3	...	3	3	...	3	169	...	169	159
19	West Khandesh ...	...	...	...	...	...	...	1	...	1	83	...	83	77
20	East Khandesh ...	14	...	14	9	...	9	...	...	...	60	...	60	55
Total { 1911-1912 ...		98	...	98	2,186	...	2,186	6	...	6	3,808	18	3,826	3,653
Total { 1910-1911 ...		156	...	156	1,079	...	1,079	27	...	27	2,647	1	2,648	2,466

APPENDIX P.

Statement showing the number of Cases under the Opium Act investigated and the manner in which they were disposed of during the year 1911-12.

British District or Native State.	Number of cases brought up.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and amount of punishment awarded.						Quantity of contraband opium seized.
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines.				
															Total amount adjudged.	Amount recovered.	Imprisonment awarded in default of payment.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
<i>British Districts.</i>																			
1 Ahmedabad	...	...	21	...	5	...	...	...	26	26	1	25	229	...	140 0 0	117 8 0	62	8 19 0	
2 Kaira	...	...	7	...	2	...	1	...	10	10	1	9	15	...	140 0 0	140 0 0	...	6 11 101	
Panch Mahals	...	...	15	...	21	...	...	...	36	36	5	31	201	90	395 8 0	355 8 0	35	50 35 33	
4 Broach	...	...	1	...	...	...	...	...	1	1	...	1	...	...	5 0 0	5 0 0	7	0 6 0	
5 Surat	...	1	4	...	...	...	...	...	5	5	1	4	210	...	10 0 0	10 0 0	...	0 7 45	
Thana	...	...	...	...	...	...	1	2	3	2	...	2	...	...	20 0 0	20 0 0	...	0 4 0	
7 Bombay	...	...	...	1	2	...	...	...	3	3	...	3	...	...	75 0 0	65 0 0	18	0 38 135	
Kolaba	...	...	1	...	...	...	...	...	1	2	2	...	...	...	...	...	...	0 30 0	
Ratnagiri	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
10 Kanara	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
11 Dhárwar	6	...	...	...	...	3	...	...	9	9	...	9	...	...	340 0 0	340 0 0	70	*0 6 67½	
12 Belgaum	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
13* Bijapur	...	...	...	...	...	...	1	...	1	1	...	1	...	...	25 0 0	25 0 0	...	...	
14 Sholapur	...	...	3	...	...	...	1	1	5	5	1	4	...	30	35 0 0	30 0 0	{ 37 Simple 10 Rigorous }	0 31 48	
15 Sátara	...	1	3	...	...	...	...	1	5	6	1	5	90	...	80 0 0	60 0 0		90	0 20 67½
16 Poona	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
17 Ahmednagar	...	...	3	...	1	...	...	...	4	4	1	3	60	...	10 0 0	10 0 0	...	0 8 15†	
18 Násik	...	...	1	...	5	...	2	...	8	8	1	7	1	1	57 0 0	53 12 0	42	0 25 112½	
19 East Khándesh	...	...	4	1	...	...	3	...	8	8	3	5	210	...	67 0 0	67 0 0	...	3 10 0	
20 West Khándesh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
21 Baroda Cantonment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total of British Districts for the year 1911-12	6	2	63	2	36	3	9	4	125	126	17	109	1,018	121	1,339 8 0	1,298 12 0	371	73 13 84½	
Do. for the year 1910-11	3	4	68	2	38	2	13	3	133	140	22	118	709	83	1,885 0 0	1,538 0 0	579	80 12 16½	
<i>Native States.</i>																			
1 Cutch	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
2 Káthiáwár	...	...	1	...	2	...	...	...	3	4	1	3	...	...	110 0 0†	35 0 0	32	0 6 28	
3 Cambay	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
4 Palanpur	...	...	3	...	16	...	1	...	20	20	...	20	25	...	260 0 0	210 0 0	333	22 26 67½	
5 Mahi Kantha	...	...	1	...	...	...	...	...	1	1	...	1	...	...	15 0 0	15 0 0	...	0 5 45	
6 Rewa Kantha	...	...	4	...	...	...	...	...	4	4	...	...	48	...	35 0 0	35 0 0	48 days R. I. and 22 days Simple.	0 18 83½	
7 States under Poona Agency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
8 Do. Surat Agency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
9 Do. Sholapur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total of Native States for the year 1911-12	...	...	9	...	18	...	1	...	28	29	1	28	73	...	420 0 0	205 0 0	435	23 16 44	
Do. for the year 1910-11	...	...	9	...	6	...	1	...	16	17	3	14	40	4	227 14 0	207 14 0	163	5 13 82½	
Grand Total of British Districts and Native States for the year 1911-12	6	2	72	2	54	3	10	4	153	155	18	137	1,089	121	1,819 8 0	1,598 12 0	806	96 29 128½	
Do. for the year 1910-11	3	4	77	2	44	2	14	3	149	157	25	132	889	87	2,112 14 0	1,745 14 0	741	85 26 67½	

* Includes 3 tolas and 157½ grains Chandbi.

† Includes 0-3-112 Majum admixture.

‡ The accused in the Criminal case No. 5 was acquitted in appeal and Rs. 75 fine paid was refunded.

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Akkari.

Cases of Drunkenness.

APPENDIX Q.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this particular during the year 1911-12.

District.	Cases in which convictions have been recorded for drunkenness occurring.		Cases of convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.	Remarks.
	On licensed premises.	Elsewhere.			
1	2	3	4	5	6
Ahmedabad		34	.....	.....	
Kaira		27	.....	.....	
Panch Máhals		22	.....	3	
Broach		48	.....	.....	
Surat		9	.....	.....	
Thána		69	.....	.....	
Bombay		2,536	.....	.....	
Kolába		22	.....	.....	
Ratnágiri		13	.....	.....	
Kánara		8	.....	.....	
Dhárwár		26	.....	.....	
Belgaum		59	.....	.....	
Bijápur	2	9	.....	.....	
Sholápur		33	.....	.....	
Sátára		46	.....	.....	
Poona		1,395	.....	.....	
Ahmednagar		137	.....	.....	
Násik		212	.....	.....	
West Khándesh		50	.....	.....	
East Khándesh	6	79	.....	.....	
Total ... { 1911-1912 .	8	4,834	.....	3	
1910-1911 .	4	5,023	.....	4	

H. O. QUIN,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX R.

Table showing convictions for drunkenness in the Municipal areas in each British District of the Presidency during 1911-12 and the previous year.

Name of Municipality.	Population as per Census of 1911.	1910-11.		1911-12.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7
<i>Ahmedabad.</i>						
Ahmedabad City ...	2,13,727	15	·7	21	·9	
Dhandhuka ...	8,038	...	...	1	1·2	
Gogha ...	2,959	...	...	6	20·2	
Prántji ...	5,517	2	3·6	4	7·2	
<i>Kaira.</i>						
Kapadvanj ...	13,126	4	3·04	...	...	
Nadiád ...	27,145	3	1·1	4	1·5	
Mahnda ...	6,815	1	1·4	...	...	
Anand ...	10,139	1	1·0	...	...	
Umreth ...	13,651	...	...	4	2·8	
Kaira ...	7,393	13	17·5	1	1·3	
Mehmedabad ...	6,222	10	16·07	5	8·03	
<i>Panch Maháls.</i>						
Godhra ...	21,319	11	5·1	15	7·03	
Dohad ...	9,303	...	...	1	1·07	
<i>Broach.</i>						
Broach ...	43,403	6	1·4	19	4·4	
Anklesvar ...	11,344	2	1·8	22	19·4	
Jambusar ...	8,991	2	2·2	10	11·1	
<i>Surat.</i>						
Surat City ...	1,14,868	1	·09	1	·09	
<i>Thána.</i>						
Thána ...	15,591	4	2·5	17	10·9	
Kurla ...	15,081	2	1·3	3	2·0	
Bándra ...	24,286	12	4·9	15	6·2	
Bassein ...	9,598	11	11·4	9	9·3	
Kelva Máhim ...	7,522	...	...	1	1·4	
Kalyán ...	11,386	17	14·9	11	9·7	
Bhiwndi ...	13,292	...	...	...	...	
<i>Bombay</i> ...	9,79,445	2,909	29·7	2,536	25·9	
<i>Kolába.</i>						
Alibág ...	5,519	...	...	...	...	
Panvel ...	6,757	4	5·9	...	...	
Pen ...	6,169	7	8·2	1	1·6	
Mátherán ...	2,756	3	10·8	1	3·5	
Roha ...	5,464	4	7·5	...	...	
Mahád ...	6,795	4	5·8	6	8·8	
Uran ...	...	1	...	...	...	

APPENDIX R—continued.

Name of Municipality.	Population as per Census of 1911.	1910-11.		1911-12.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7
<i>Ratnágiri.</i>						
Vengurla ...	8,309	1	1.2	...	...	
Rájapur ...	6,349	1	1.6	...	...	
Chiplun ...	10,504	...	...	1	.9	
Ratnágiri ...	1,49,867	3	.2	2	.1	
<i>Kánara.</i>						
Kárwár ...	18,164	5	2.7	3	1.6	
Honávar ...	7,191	5	6.9	5	6.9	
Sirsi ...	6,375	1	1.5	...	...	
<i>Dhárwár.</i>						
Dhárwár ...	30,289	14	4.7	11	3.7	
Hubli ...	61,440	4	.7	1	.1	
Navalgund ...	7,045	...	...	6	8.5	
Nargund ...	6,028	...	...	3	6.0	
Gadag ...	30,429	7	2.3	2	.6	
<i>Belgaum.</i>						
Belgaum ...	29,109	69	23.7	22	7.6	
Nipáni ...	10,779	...	...	1	.9	
Athni ...	11,160	...	...	4	3.6	
Saundatti ...	5,315	1	1.9	1	1.9	
Yamkanmardi ...	4,486	...	...	...	...	
Gokák ...	5,607	...	...	...	...	
Bail Hongal ...	9,610	2	2.0	...	...	
<i>Bijápur.</i>						
Ilkal ...	10,233	5	4.8	3	2.9	
<i>Sholápur.</i>						
Sholápur ...	55,237	40	7.2	14	2.5	
Pandharpur ...	28,550	3	1.05	15	5.2	
Karmála ...	6,803	2	2.9	1	1.4	
Bársi ...	16,704	29	17.3	2	1.1	
<i>Sátará.</i>						
Sátará City ...	15,893	16	10.1	11	6.9	
Suburban ...	3,252	4	12.3	3	9.2	
Rahimatpur ...	5,896	...	...	3	.5	
Islámpur ...	8,574	2	2.3	...	...	
Tásgaon ...	6,825	2	2.9	2	2.9	
Mhaswad ...	5,001	...	...	...	...	
Mahábleswar ...	4,112	13	31.6	16	39.6	
Panchgani ...	1,042	1	9.6	7	67.2	
Wái ...	5,333	2	3.7	...	...	
Vita ...	4,992	...	...	1	2.0	
Karád ...	10,081	1	1.0	1	1.0	
Astha ...	9,351	...	...	...	...	

APPENDIX R—concluded.

Name of Municipality.	Population as per Census of 1911.	1910-11.		1911-12.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7
<i>Poona.</i>						
Junnar ...	8,820	8	9.07	19	21.5	
Khed ...	3,303	4	12.1	1	3.0	
Alandi ...	1,624	...	...	...	...	
Talegaon Dábháde ...	4,907	15	30.5	15	30.5	
Lanowli ...	10,805	41	37.9	142	131.4	
Ghodnadi ...	4,246	8	18.8	...	...	
Sáswad ...	2,159	10	46.3	5	23.2	
Jejuri ...	2,657	...	...	1	3.7	
Báramati ...	10,189	6	5.9	8	7.8	
Indápur ...	2,352	5	21.3	...	...	
Poona Cantonment ...	43,645	480	110.0	512	117.3	
Kirkee Cantonment ...	14,030	78	55.6	85	60.6	
Poona City ...	1,08,052	625	57.8	568	52.6	
<i>Ahmednagar.</i>						
Ahmednagar ...	33,878	11	3.2	20	5.9	
Sangamner ...	11,446	1	.9	17	14.8	
Ahmednagar Cantonment ...	9,062	98	10.8	140	155.5	
<i>Násik.</i>						
Násik City ...	33,463	20	6.6	17	5.6	
Trimbak ...	3,889	8	20.5	2	5.1	
Sinnár ...	3,125	2	6.4	3	9.6	
Igatpuri ...	7,596	6	7.8	6	7.8	
Manmád ...	3,495	4	11.4	15	42.9	
Yeola ...	16,275	9	5.5	23	14.1	
Málegaon ...	19,060	2	1.0	9	4.7	
<i>West Khándesh.</i>						
Dhulia ...	30,800	1	.3	29	9.5	
Nandurbár ...	11,510	8	6.9	17	14.7	
Sháháda ...	5,402	1	1.8	1	1.8	
Sindkheda ...	5,264	...	...	...	...	
Betáwad ...	4,170	...	...	...	...	
Shirpur ...	9,022	13	14.4	15	16.4	
<i>East Khándesh.</i>						
Dharangaon ...	14,613	7	4.7	6	4.3	
Bhusával ...	18,312	8	4.4	10	5.06	
Erandol ...	13,108	5	3.8	3	2.2	
Párola ...	14,177	...	...	6	4.2	
Ráver ...	7,428	10	13.5	7	9.4	
Yával ...	9,147	1	1.1	...	...	
Amalner ...	12,380	6	4.8	8	6.4	
Chálisgaon ...	9,258	4	4.4	3	3.2	
Jalgaon ...	17,867	12	6.7	22	13.5	
Chopda ...	15,818	...	...	...	...	

H. O. QUIN,
Commissioner of Customs, Salt, Opium and A'bkári.

DETAIL OF GROSS RECEIPTS DURING

DETAIL OF GROSS RECEIPTS DURING																	
District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than Ordinary Country Spirit.				Country Spirit.						Country Spirit.				Deficiencies in Minimum Guaranteed Revenue for tree-tax.	
		License fees.	Duty on Spirits.	Duty on Malt liquors.	License fees.	Total.	Still-head duty.	Deficiencies in Minimum Guarantee.	License fees in Distillery Areas.	Toddy Distillery fees and other Miscellaneous Items.	Out-stills.	Total Country Spirit.	Tree-tax.				
													On trees tapped for toddy used in distillation.	On trees tapped both for sale of raw toddy and its distillation.	On trees tapped for sale of raw toddy alone.		Total tree-tax Receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Ahmedabad	4,719	...	...	...	...	3,47,850	...	30,778 (c) 315	263	...	8,70,212	...	...	217	217	...	...
2 Kaira	257	...	...	...	...	61,428	...	6,475	4	...	87,907	...	...	11	11	...	...
3 Panch Mahals	288	...	...	...	...	1,32,407	...	31,021	275	...	1,03,703	...	...	65	65	...	...
4 Broach	1,790	...	...	...	...	3,39,830	...	52,744	400	...	3,02,074	...	...	10,514	10,514	...	...
5 Surat	3,050	203	...	...	203	10,57,243	...	1,88,446	214	...	12,45,003	...	...	3,72,540	3,72,540	...	...
6 Thana	3,581	...	...	...	...	13,90,253	...	66,683	...	...	14,56,936	...	...	1,61,123	1,61,123	...	...
7 Bombay	1,43,194	1,900	262	34	2,205	(a) 29,12,327	...	5,87,976	101	...	85,00,404	...	1,05,041	...	1,05,041	...	...
8 Kolaba	3,282	...	...	...	...	5,83,256	...	6,223	...	...	5,89,479	...	...	13,417	13,417	...	...
9 Rajnagiri	589	...	...	...	...	2,24,802	...	...	4,093	...	2,29,495	1,10,701	...	1,10,701	2,29,290	...	...
10 Kanara { Below-ghat. Above-ghat. }	807	...	...	...	...	{ 30,262 1,11,100 }	...	{ ... 5,897 }	{ 521 53 }	...	{ 30,773 1,17,050 }	20,824	...	20,824	40,919	2,033	...
11 Dhargur	6,835	...	...	...	...	6,93,386	...	47,565	1,249	...	7,42,200	...	...	97,045	97,045	...	...
12 Belgaum	3,314	...	...	...	...	4,97,953	...	29,013	622	...	5,27,838	...	...	62,701	62,701	...	...
13 Bijapur	4	...	...	...	...	2,41,723	...	15,847	761	...	2,58,381	...	...	40,011	40,011	...	...
14 Sholapur	2,814	...	...	...	...	2,69,639	...	34,081	...	...	3,03,720	...	...	30,730	30,730	...	...
15 Satara	2,294	...	...	...	...	2,57,581	...	21,349	12	...	2,78,942	...	...	449	449	...	...
16 Poona	14,977	50	57,550	...	57,900	3,45,190	...	1,33,813	257	...	9,70,260	...	...	25,041	25,041	...	...
17 Ahmednagar	2,025	...	...	...	...	1,07,904	...	16,221	408	...	1,84,623	...	...	5,043	5,043	...	...
18 Nasik	2,501	...	...	...	...	4,89,310	...	77,482	282	...	5,06,024	...	...	963	963	...	...
19 West Khandesh	1,139	...	...	...	...	7,38,906	...	1,68,676	8	10,000	9,16,890	...	...	1,006	1,006	...	...
20 East Khandesh	917	...	...	...	...	8,80,763	...	1,60,740	750	...	10,42,253	...	...	300	300	...	...
Total { 1911-1912 1910-1911 }	1,96,377 1,86,736	2,222 4,917	58,121 51,358	34 19	60,377 56,294	1,22,72,090 1,11,45,918	...	10,80,380 (c) 315 16,65,215 (c) 315	11,173 10,811	10,000 7,250	1,39,73,967 1,28,29,509	1,31,625 89,105	1,06,941 1,96,581	10,14,644 9,10,039	13,42,110 11,95,725	1,039 1,833	...

(a) Exclusive of duty on spirit issued for sale in Sind which is now done under bond.
(c) License fee realized for Deesa Cantonment.

FORM No. 1.

Net Revenue of 1911-1912.

THE YEAR BY DISTRICTS FROM

and Toddy.			Opium and its preparations including Poppy-heads.				Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.					Grand Total.	Total charges as in Form 2.	Net Revenue in the year.
Shop license fees.	Fees for farms for use of trees on Government lands and other Miscellaneous Receipts.	Total Toddy Receipts.	Duty.	License fees.	Gain on sale-proceeds of Opium.	Total.	Duty.	License fees.	Total.	Fines and forfeitures under A'bkari Act.	Fines and forfeitures under Opium Act.	Other Items, A'bkari Revenue.	Other Items, Excise Opium Revenue.	Total.			
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
88	...	305	...	15,421	...	15,431	38,970	7,300	46,270	23	40	...	9	72	4,45,990	54,046	3,91,953
...	...	11	...	9,485	...	9,485	3,063	4,015	7,078	10	...	7	...	17	84,755	96,957	1,60,893
...	...	85	...	6,000	...	6,000	1,408	1,512	3,010	...	...	9	...	9	1,73,095		
5,853	...	16,471	...	9,090	...	9,000	4,684	3,921	8,605	1	1	5	...	7	4,23,847	21,707	4,07,140
1,09,192	735	4,82,913	...	4,005	...	4,005	14,236	7,069	21,295	52	...	7	2	61	17,57,390	49,260	17,08,130
52,175	318	2,11,616	...	3,275	...	3,275	3,794	2,573	6,367	10	5	13,206	7	13,228	16,05,003	99,724	15,95,279
27,114	607	2,23,662	(b) 5,46,700	56,785	1,29,250	7,32,741	1,50,416	23,879	1,74,305	530	...	54,381	...	54,870	49,31,391	2,41,881	45,89,520
1,387	47	15,251	...	1,601	...	1,501	2,177	2,200	4,386	38	30	9,811	3	9,877	6,23,776	23,051	5,95,725
18,755	668	2,48,722	...	622	...	622	4,740	5,420	10,160	29	...	4,864	2	4,895	4,94,492	51,202	4,43,290
5,180	110	57,255	...	70	...	70	6,835	4,313	11,148	23	...	1,387	1	1,411	2,18,514	30,326	1,88,188
1,51,223	80	2,48,348	...	2,196	...	2,196	49,376	25,655	75,031	...	...	40	14	54	10,74,664	51,280	10,23,334
1,07,091	...	1,60,707	...	1,648	...	1,648	14,269	9,268	23,544	13	...	8	0	25	7,26,226	28,932	6,97,294
78,590	68	1,59,267	...	1,943	...	1,943	10,108	5,898	16,006	22	...	1	17	40	4,35,681	20,153	4,06,528
45,835	122	82,787	...	55,673	...	55,673	19,881	21,179	41,163	1	1	76	...	78	4,80,235	23,191	4,63,044
637	...	1,446	...	7,323	...	7,323	43,452	19,295	62,747	18	51	61	36	166	3,52,018	24,182	3,28,736
29,337	...	54,878	...	44,712	...	44,712	37,780	35,646	73,426	53	80	55	131	319	12,25,481	45,680	11,79,801
6,316	3	11,434	...	24,838	...	24,833	44,405	11,270	55,675	...	60	3,760	3,830	7,659	2,80,349	31,871	2,54,378
890	4	1,856	...	8,326	...	8,326	14,991	30,048	45,039	18	...	...	8	26	6,23,772	34,276	5,89,496
85	...	1,001	...	6,648	...	6,648	4,612	4,533	9,145	160	160	15	9	324	9,35,217	73,616	8,61,631
29	3	332	...	35,195	...	35,195	11,254	14,948	26,202	30	40	17	71	158	11,05,057	48,123	10,56,934
6,40,507	2,772	19,87,427	(b) 5,46,700	2,94,661	1,29,250	9,70,617	4,80,742	2,39,969	7,20,711	1,035	458	87,664	4,149	93,306	1,80,04,782	10,63,438	1,60,41,344
6,24,641	3,024	18,25,278	9,01,660	1,48,611	68,679	11,18,890	5,01,720	1,97,617	7,99,337	1,851	494	90,554	2,205 1180	95,114 1180	1,69,11,158 1180	10,37,040	1,58,74,118

† This represents the realizations at Rajkot Treasury on account of Excise Opium.

(b) Exclusive of Rs. 30,500 on account of duty on Opium issued for sale in Sind and inclusive of Rs. 93,438 on account of refunds of Opium Pass Fees paid to several Native States (vide foot-note (a) to Imperial Form No. 2).

H. O. QUIN,
Commissioner of Customs, Salt, Opium and A'bkari.

Expenditure.

IMPERIAL FORM No. 2.

Excise Charges of 1911-1912.

	District.	DETAIL OF CHARGES DURING THE YEAR.					Grand Total Charges.	REMARKS.
		Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	30,617	7,185	950	974	14,320	54,046	
2	Kaira ...	56,807	13,932	4,807	908	20,503	96,957	
3	Panch Mahals ...							
4	Broach ...	16,937	13,578	161	746	285	21,707	
5	Surat ...	36,970	8,936	2,328	312	714	49,260	
6	Thana ...	63,216	17,668	2,547	2,714	11,579	90,724	
7	Bombay—							
	Commissioner of Customs ...	1,456	193	...	...	.....	1,649	
	Collector of Bombay...	1,02,758	4,946	25,451	4,368	65,073	2,03,496	
	Collector of Salt Revenue ...	17,506	1,076	6,066	477	.....	25,125	
	Distillery Expert for Bombay Presidency and Central Provinces ...	7,042	4,393	80	76	.....	11,591	
8	Kolaba ...	18,944	6,880	1,271	802	154	28,051	
9	Ratnagiri ...	40,161	5,016	3,622	2,338	70	51,202	
10	Kanara ...	23,779	4,451	1,079	1,006	11	30,326	
11	Dhárvar ...	36,430	7,774	1,537	2,644	2,895	51,280	
12	Belgaum ...	19,480	5,709	167	372	3,204	28,932	
13	Bijapur ...	18,972	8,501	842	307	531	29,153	
14	Sholapur ...	15,869	4,749	1,102	1,214	257	23,191	
15	Sátara ...	16,012	5,469	932	222	1,547	24,182	
16	Poona ...	32,701	8,777	1,528	526	2,148	45,640	
17	Ahmednagar ...	26,108	4,639	664	445	15	31,871	
18	Násik ...	23,784	6,678	893	625	2,301	34,276	
19	West Khándesh ...	45,561	11,522	1,283	1,711	13,539	73,616	
20	East Khándesh...	31,656	8,276	2,219	2,246	3,726	48,123	
Total Charges.								
{ 1911-1912 ...		6,84,766	1,50,343	59,529	25,028	*(a) 1,43,772	10,63,438	* Exclusion of the Opium and Akkari compensation paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality in account of loss of revenue.
{ 1910-1911 ...		6,50,072	1,38,480	67,498	24,082	*1,56,908	10,37,040	

(a) Inclusive of Rs. 93,438 on account of refund of Opium Pass Fee to several Native States.

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Akkari.

IMPERIAL FORM No. 3.
Manufactories, Licenses and Shops.

District.		MANUFACTURE OF LIQUOR. NUMBER OF					VEND OF LIQUOR AND DRUGS.										
		Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries.			European liquors imported or manufactured in India.	Number of wholesale licenses for sale of					Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, e. g., Hotels, Refreshment Rooms and Steamers.				
				Central Distilleries, public or private.		Out-stills.		Methylated spirit.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.
				Mhowra and molasses spirit.	Toddy spirit.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
1 Ahmedabad ...	...	...	...	...	...	...	9	...	...	...	3	2	4	(e)3	...	...	
2 Kaira ...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	
3 Panch Mahals ...	...	...	(h) 1	...	...	...	1	...	...	...	1	...	...	2	...	...	
4 Broach ...	...	...	...	...	...	...	8	...	...	...	...	...	...	1	...	...	
5 Surat ...	...	...	2	...	...	...	13	...	...	...	2	...	...	2	...	...	
6 Thana ...	...	...	...	...	...	...	6	...	...	...	...	1	(a) 7	1	...	...	
7 Bombay ...	1	...	...	1	...	11	100	2	...	...	3	12	(b) 38	(e) 1	...	77	
8 Kolaba ...	...	...	6	...	...	...	4	...	...	...	...	...	4	1	...	...	
9 Ratnagiri ...	...	...	...	9	...	...	3	...	...	...	...	...	...	...	...	...	
10 Kanara ...	...	...	...	3	...	...	4	...	...	...	1	...	...	2	...	...	
11 Dhárwar ...	...	...	1	...	...	...	7	...	...	...	4	...	...	3	...	...	
12 Belgaum ...	...	...	1	...	...	...	8	...	...	...	1	...	...	1	...	...	
13 Bijapur ...	...	...	...	...	...	...	2	...	...	...	...	...	...	2	...	...	
14 Sholapur ...	...	...	...	...	...	...	2	...	...	...	...	...	...	1	...	...	
15 Sátara ...	...	...	...	...	...	...	6	...	...	...	2	2	...	1	1	...	
16 Poona ...	1	...	1	...	...	...	25	...	...	...	1	13	(d) 7	(e) 4	...	49	
17 Ahmednagar ...	...	...	...	...	...	...	9	...	...	...	...	...	1	1	...	...	
18 Nasik ...	...	...	...	...	...	...	9	...	...	...	...	1	(c) 4	3	1	20	
19 West Khándesh ...	...	...	1	...	1	...	3	...	...	...	...	...	...	1	...	...	
20 East Khándesh ...	...	...	...	...	...	...	5	...	...	...	...	...	1	1	...	...	
Total ... { 1911-1912	2	...	13	13	1	11	226	2	...	...	18	34	64	32	3	160	
1910-1911	1	...	25	13	1	8	207	2	...	...	15	36	67	32	3	163	

VEND OF LIQUOR AND DRUGS—continued.												
Number of shops licensed to sell by retail.												
District.	European liquors imported or manufactured in India.		Country spirit.					Country fermented liquor (toddy).		Opium and its preparations.		REMARKS.
	Off	On	Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy shop licenses.	Total.	Raw Opium.	For medical purposes (druggist's permits and the like).	Drugs other than Opium (Bhang, Ganja, etc.).	Cocaine licenses.	
1	18	19	20	21	22	23	24	25	26	27	28	29
1 Ahmedabad ...	11	...	38	...	...	...	6	6	124	44	33	32
2 Kaira ...	2	...	30	20	...	...	...	20	85	4	14	10
3 Panch Mahals ...	1	...	55	6,526	...	...	...	6,526	36	4	6	2
4 Broach ...	5	...	68	10	1	46	10	67	49	21	13	12
5 Surat ...	9	...	195	9,909	...	225	209	10,428	24	12	22	7
6 Thana ...	9	...	291	12	1	477	226	716	17	24	21	14
7 Bombay ...	52	50	256	1	80	110	90	281	12	523	37	236
8 Kolaba ...	9	...	156	1	...	48	18	67	15	17	16	3
9 Ratnagiri ...	6	...	173	...	...	435	102	537	8	16	16	1
10 Kanara ...	6	...	111	...	...	...	102	102	11	1	21	1
11 Dhárwar ...	8	...	114	...	3	51	132	186	16	30	46	18
12 Belgaum ...	8	...	91	1	4	17	90	112	14	23	31	18
13 Bijapur ...	2	...	63	...	...	4	107	111	15	3	23	2
14 Sholapur ...	6	...	27	...	...	9	14	23	47	14	26	14
15 Sátara ...	10	...	55	48	...	...	4	52	41	6	32	6
16 Poona ...	17	...	48	10	2	25	23	60	50	80	47	20
17 Ahmednagar ...	6	...	21	...	...	1	5	6	62	9	45	9
18 Nasik ...	7	...	97	...	...	7	8	16	41	8	37	7
19 West Khándesh ...	3	...	116	...	...	4	3	7	33	9	24	4
20 East Khándesh ...	5	...	134	...	...	1	4	5	87	9	55	5
Total ... { 1911-1912 ...	192	50	2,148	18,618	91	1,460	1,153	19,322	789	847	569	471
1910-1911 ...	206	47	(g) 2,182	8,151	97	1,141	1,194	10,588	788	788	556	474

(a) Includes 1 Military Canteen tenant license.

(b) Includes 1 Military Canteen tenant license and 1 Steamer license.

(c) Includes 1 Military Canteen tenant license.

(d) Includes 4 do. do.

(e) Includes 1 dining car license.

(f) 32 of these were "wholesale" as well as retail "off" licenses and also includes 2 Auctioneers' licenses.

(g) The number of shops licensed in Kaira, Broach, Belgaum, Sátara and West Khándesh was 35, 57, 97, 55 and 120 and not 34, 58, 96, 54 and 119 respectively.

(h) Exclusive of the distillery at Wadia in the Sankheda Mowas under the Rewa Kantha Agency.

H. O. QUIN,

Commissioner of Customs, Salt, Opium and Akkari.

SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRITS.												COUNTRY SPIRITS ISSUED TO PUBLIC			
District.	Ordinary Spirits.		Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.				
	Issues at average strength of de- grees, Imperial Gallon.		Issues, Im- perial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Im- perial Gallons.	Rate of duty per Imperial Gallon.	Issues, Im- perial Gallons.	Rate of duty per Imperial Gallon.	Issues, Im- perial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° U. P.	At strength of 25° U. P.	At strength of 25° U. P.		
	Number of Im- perial Gallons.	Average strength per Gallon.													
1	2	3	4	5	6	7	8	9	10	11	12	13	14		
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.					
1 Ahmedabad ...	...	...	...	...	...	...	...	...	...	...	97, 07	11°	...		
2 Kaira ...	...	...	...	...	...	...	...	...	...	...	12, 94	...	...		
3 Panch Mahals ...	...	...	...	...	...	...	...	...	...	...	31, 24	171, 403	...		
4 Broach ...	...	...	...	...	...	...	...	...	...	...	80, 7 5	152	...		
5 Surat ...	...	...	...	...	...	...	...	...	...	...	230, 204	203, 41	...		
6 Thana ...	...	...	...	...	...	...	...	...	...	...	167, 372	454, 134	...		
7 Bombay ...	101	15° U. P.	9 6 0	{ 26, 728 (r) 12 }	9 6 0	7 13 0	...	...	50	13 0 0	1, 398	0 3 0	116, 374	44, 439	3rd U. P.) 47, 445
8 Kolaba ...	...	...	...	...	...	...	...	...	...	...	166, 484	22, 38	...	...	...
9 Ratnagiri ...	...	...	...	...	...	...	...	...	...	...	65, 470	115, 628	...	...	...
10 Kanara ...	Below-ghat ...	...	...	...	...	...	...	...	...	...	30, 146	...	...	...	(4th U. P.) 3, 132
	Above-ghat ...	...	...	...	...	...	...	...	...	...	21, 471	...	...	...	...

NOTE.—Toddy spirit is sold in the Town and Island of Bombay, in the Salsette and Bassin Talukas of the

(g) Inclusive of 6,700 gallons supplied to a Government Department, free of duty.

(r) Medicinal spirits from Baroda.

	Rs. a. p.	Rs. a. p.		Rs.	Rs.				
72,800	Rs. a. p. { 3 12 0 (a) 1 8 0 (a1) 3 0 0 (a2) 1 0 0 (a3)	Rs. a. p. { 1 14 0 (a) 0 12 0 (a1) 1 8 0 (a2) 0 11 9 (a3)	6,357	27	32	742	2,889	429	(a) Ahmedabad City, Cantonment and 10 miles round. (a-1) Parantij Taluka including Modasa Mahal (exclusive of Deroli, Amodra and Indran villages) and Rakehal village in the Mahi Kantha Agency. (a-2) Rest of the district. (a-3) Deesa Cantonment.
34,915	{ 2 4 0 (b) 1 0 0 (b1)	{ 1 4 0 (b) 0 8 0 (b1) 0 13 0 (b2) 1 13 0 (b3)	3,002	27	32	338	1,156	21	(b) Matar, Mohammadabad, Anand, Nadiad and Borsad Talukas; Dakor Town, Bhidarva, Umetha and Dodka Mewas States in Rewa Kantha, Ghodasar Taluka including Haldarwas village and the Bavisi village of Barnawada in the Mahi Kantha Agency. (b-1) Thasra Taluka (excluding Dakor Town), Kapadvanj Taluka, Deroli, Amodra and Indran villages of Modasa Mahal of Ahmedabad District, the Bavisi village of Mahish in the Mahi Kantha Agency, Khadal Taluka and Panju Mewas. (b-2) Kapadvanj Taluka. (b-3) Matar and Anand Talukas.
22,311	{ 1 8 0 (c) 1 0 0 (c1)	{ 0 8 0 (c2)	1,520	27	32	150	210	...	(c) Whole of the district except Sankheda Mewas. (c-1) Sankheda Mewas. (c-2) Whole of the district and Sankheda Mewas.
71,190	{ 3 12 0 (d) 3 0 0 (d1)	{ 1 14 0 () 1 8 0 ()	2,588	27	32	153	730	...	(d) Broach City and 10 miles round. (d1) Rest of the district.
57,372	{ 3 12 0 (e) 3 0 0 (e1) 3 0 0 (e2) 2 4 0 (e3) 2 4 0 (e4) 1 8 0 (e5)	{ 1 14 0 (e) 1 8 0 (e1) 1 4 0 (e2) 1 4 0 (e3) 0 14 0 (e4) 0 8 0 (e5)	1,285	27	32	745	1,468	30	(e) Surat City and 5 miles round. (e1) Chorasi and Olpad Talukas beyond 5 miles of Surat City and western part of Bulsar Taluka. (e2) Jalalpur Taluka and western part of Bardoli, Mandvi and Chikhli Talukas. (e3) Pardi Taluka and eastern part of Bulsar and Mandvi Talukas. (e4) Eastern part of Bardoli and Chikhli Talukas. (e5) The Dangs.
39,783	{ 4 0 0 (f) 3 4 0 (f1) 2 8 0 (f2) 3 1 0 (f3) 2 5 6 (f4)	{ 2 0 0 (f) 1 10 0 (f1) 1 4 0 (f2) 1 8 0 (f3) 1 2 0 (f4)	393	24	34	104	914	81	(f) Salsette Taluka and Bassein Town. (f1) Rest of Bassein Taluka, and rest of the district except Umbergaon Petha. (f2) Umbergaon Petha. (f3) Toddy spirit in Salsette Taluka and Bassein Town exclusive of the tree-tax incidence. (f4) Toddy spirit in rest of Bassein Taluka exclusive of the tree-tax incidence.
89,005	{ 4 8 0 3 0 0 (g) 3 4 0	{ 1 12 0 (g) 1 14 0	5,470	27	37	4,122	10,572	3,221	(g) Toddy spirit exclusive of the tree-tax incidence.
133,811			321	24	34	80	831	...	
25,328	{ 3 4 0 1 10 4 (h)	{ 1 2 0 0 13 2 (h)	87	24	34	6	754	...	(h) Toddy spirit exclusive of the tree tax incidence.
24,488	{ 1 12 0 0 14 4 (i)	{ 1 6 0 0 11 6 (i)	77	{ 24	{ 34	...	1,236	...	(i) Toddy spirit exclusive of the tree-tax incidence.
16,103	{ 3 12 0	{ 3 0 0							

Taluka District, in the coast Talukas of the Kanara District, and in the whole of the Ratnagiri District. The duty is exclusive of the tree-tax.
 * Deesa 45° U.P., Kapadvanj, Matar and Anand Talukas of Kaira, Kanara and Dhawar 40° U.P.

					Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.			
11	Dhulewār	...	...	...	...	...	...	...	...	...	...	...	...	170,051	...	...	...	...
12	Belgaum	...	...	...	...	...	...	...	...	...	...	...	...	110,040	...	...	...	...
13	Bijapur	...	...	...	...	...	...	...	...	...	...	...	...	07,353	...	...	...	...
14	Sholapur	...	...	...	...	...	...	...	...	...	...	...	...	65,032	...	...	...	...
15	Sāfūrā	...	...	...	...	...	...	...	...	...	...	...	...	70,454	...	...	...	...
16	Poona	...	...	...	...	...	...	...	...	...	...	...	...	305,958	0	3	0	174,554
17	Ahmednagar	...	...	...	...	...	...	...	...	...	...	...	...	16,535	...	...	...	...
18	Nasik	...	...	...	...	...	...	...	...	...	...	...	...	110,087	...	52,127	...	...
19	West Khāndesh	...	...	...	...	...	...	...	...	...	...	...	...	72,472	...	413,100	...	...
20	East Khāndesh	...	...	...	...	...	...	...	...	...	...	...	...	77,501	...	387,810	...	...
Total		1911-1912	...	101	15° U.P.	...	{ 6,723 12 }	...	...	...	50	...	307,354	...	2,003,265	1,930,382	{ (41° U. P.) 3,507 (20° U. P.) 4,70,445 }	
		1910-1911	...	...	...	...	{ 6,564 140 1 }	...	...	...	90	...	277,714	...	3,059,603	2,104,403	{ (41° U. P.) 3,041 (20° U. P.) 5,35,580 }	

FORM No. 4.

Consumption.

FROM CENTRAL DISTILLERIES; OR PRIVATE.			ORIGIN AND ITS PREPARATIONS.		OTHER DRUGS.			REMARKS.	
Equivalent of London Proof of the total of columns 12, 13 and 14.	(o) Rates of duty per Gallon.		(p) Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolas each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each).			
	25° U.P.	40° U.P.		Whole-sale, that is, price at which Opium is sold from the Treasury.	Retail average price at which Retail Vendors sell.	Bhang.	Ganja.		Other sorts.
15	16		17	18	19	20	21	22	23
				Rs.	Rs.				
132,484	3 8 0 (j) 3 12 0 (jI)	3 6 0 (j) 3 0 0 (jI)	470	24	34	4	5,776	...	(j) Hubli Town and 10 miles round. (j-I) Rest of the district.
82,991	4 8 0	2 4 0	302	24	34	1	2 389	1	
50,644	3 12 0	1 14 0	214	24	34	4	1,770	...	
49,448	4 8 0 (k) 3 12 0 (kI)	2 4 0 (k) 1 14 0 (kI)	4,480	24	31	34	2,990	65	(k) Sholapur City and 10 miles round. (k-I) Rest of the District.
52,841	3 12 0	1 14 0	1,408	24	34	47	5,508	...	
139,915	5 0 0 (l) 4 4 0 (lI)	2 8 0 (l) 2 2 0 (lI)	5,512	24	34	424	3,323	311	(l) Poona City, Cantonment and 10 miles round. (l-I) Rest of the district.
34,801	3 12 0	1 14 0	4,280	24	34	89	2 351	2	
131,371	3 12 0 (m) 2 4 0 (mI) 1 8 0 (m2) 3 0 0 (m3)	1 14 0 (m) 1 2 0 (mI) 0 12 0 (m2) 1 8 0 (m3)	2,182	24	34	160	2,554	34	(m) Nasik City. (mI) Baglan and Kalvan Talukas. (m-2) Point Taluka. (m-3) Rest of the district.
219,635	3 0 0 (n) 1 8 0 (nI)	1 8 0 (n) 0 12 0 (nI)	1,228	24	34	118	805	...	(n) Whole of the district except Navapur Petha. (nI) Navapur Petha.
213,250	3 4 0	1 10 0	4,776	24	34	251	1,772	30	
2,705,587	.....	...	45,955	...	...	7,872	49,908	4,225	(o) Whether country spirits of any particular strength are issued or not from the Distillery, the rates prescribed for all such issues are shown in this column.
2,794,201	.....	...	47,694	...	...	7,634	49,492	5,508	(p) These are really sales of Opium in sers.

H. O. QUIN,
Commissioner of Customs, Salt, Opium and A'bkari.

IMPERIAL FORM No. 5.

Incidence of Consumption.

District.		POPULATION.				NUMBER OF PERSONS PER RETAIL SHOP & SALE OF	
						Liquor.	
		Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 13 of Form 3.	Country spirits, column 14 of Form 3.
1		2	3	4	5	6	7
1	Ahmedabad	.....	.....	.....	827,809	21,705	137.
2	Kaira	.....	.....	.....	631,744	17,707	34,787
3	Panch Maháls	.....	.....	.....	322,695	5,807	49
4	Broach	.....	.....	.....	306,717	5,177	4,74
5	Surat	.....	.....	.....	654,109	8,354	13
6	Thána	.....	.....	.....	882,309	3,352	1,212
7	Bombay	.....	.....	.....	979,445	3,820	3,1
8	Kolába	.....	.....	.....	594,168	8,801	8,8
9	Ratnágiri	.....	.....	.....	1,203,638	6,002	2,11
10	Kánara	.....	.....	.....	430,518	3,873	4,21
11	Dhárwár	.....	.....	.....	1,026,005	8,005	6,7
12	Belgaum	.....	.....	.....	943,820	10,112	8,47
13	Bijápur	.....	.....	.....	802,973	11,075	7,74
14	Sholápur	.....	.....	.....	765,330	25,107	1
15	Sátára	.....	.....	.....	1,081,218	19,000	1,74
16	Poona	.....	.....	.....	1,071,512	22,523	17,524
17	Ahmednagar	.....	.....	.....	945,305	4,004	1,11
18	Násik	.....	.....	.....	905,039	9,310	1,16
19	West Khándesh	.....	.....	.....	580,713	5,006	8,8
20	East Khándesh	.....	.....	.....	1,034,886	7,723	2,7,7
Total		.....	.....	.....	16,113,651	7,501	531

District.		NUMBER OF PERSONS PER RETAIL SHOP FOR SALE OF		GROSS EXCISE RECEIPTS PER THOUSAND OF TOTAL POPULATION TO NEAREST RUPEE.		Net Excess Receipts per Form 1.	
		Drugs.					
		Opium and its preparations, column 25 of Form 3.	Other Drugs, column 27 of Form 3.	From spirits and fermented liquors, total of columns 2, 6, 12 and 20 of Form 1.	From Opium and its preparations, column 24 of Form 1.	From Drugs other than Opium, column 27 of Form 1.	
		8	9	10	11	12	13
				Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	6,676	25,091	4,842	186	559	4,734
2	Kaira	8,138	49,410	986	137	102	1,586
3	Panch Maháls	8,964	53,782	5,084	185	93	1,586
4	Broach	6,259	23,593	13,407	293	280	13,74
5	Surat	27,254	29,732	26,479	61	325	26,114
6	Thána	51,901	42,015	18,952	37	72	18,951
7	Bombay	81,620	26,471	39,507	7,481	1,779	46,848
8	Kolába	39,611	37,135	10,233	25	74	10,026
9	Ratnágiri	150,455	80,242	3,978	5	84	3,983
10	Kánara	39,141	20,502	4,782	2	258	4,370
11	Dhárwár	64,125	22,304	9,721	21	733	9,974
12	Belgaum	58,989	30,446	7,427	17	249	7,387
13	Bijápur	57,531	30,820	4,839	22	186	4,711
14	Sholápur	16,347	29,551	5,067	725	536	6,026
15	Sátára	26,372	33,790	2,615	68	580	3,000
16	Poona	21,430	22,798	10,331	417	685	11,000
17	Ahmednagar	15,247	21,007	2,095	263	589	2,691
18	Násik	22,074	24,461	6,302	92	497	6,513
19	West Khándesh	17,598	24,197	15,828	114	157	14,837
20	East Khándesh	11,895	18,816	10,086	340	253	10,213
Total		20,422	28,318	10,066	602	447	10,514

H. O. QUIN,
Commissioner of Customs, Salt, Opium and Abkari.

No. C.-5 of 1913.

REVENUE DEPARTMENT:

*Office of the Commissioner in Sind,
Government House, Karachi, 6th January 1913.*

Memorandum.

The Commissioner in Sind has the honour to submit the report compiled by the Assistant Commissioner of Salt, Excise and Opium in Sind on the Excise Administration of the Province of Sind for the year 1911-12. The Commissioner much regrets the great delay in its submission.

2. The year 1911-12 was not marked by any radical changes in the system of Excise Administration of the Province. The Contract Distillery system for the manufacture and supply of country liquor continued to give most satisfactory results especially from the revenue point of view: the policy of enhancing the duty and the selling price on Charas and Gánja with a view to their ultimate suppression was continued.

3. While the total consumption of country liquor continues to increase, the analysis of the figures of consumption again indicates the tendency commented on in last year's report to resort to the consumption of strong country liquor in preference to weak liquor. This tendency is particularly noticeable in the

	Former.		Present.
	Kotri.	Uran.	
Strong spirit	4° to 8° U. P.	12° U. P.	10° U. P.
Weak spirit	30° to 40° U. P.	25° to 28° U. P.	40° U. P.

case of weak Uran liquor the consumption of which has fallen from 52,247 gallons in 1909-10 to 46,467 gallons in 1910-11 and 43,267 gallons in 1911-12 as compared with the figures of consumption of strong Kotri liquor for each of these three years which are 178,731,

188,136 and 215,311 gallons respectively. As remarked in last year's review this tendency is a natural result of the changes, noted in the margin, in the issue strengths of the two classes of spirits.

4. Under the head of European liquors the consumption of fermented liquors again shows an abnormal increase which is due to the inclusion in the returns of the consumption of beer at the canteens of all the British troops stationed in the Province and at the Karachi Rest Camp. The consumption of wine and liquors shew little variation, but there was a marked decrease in the consumption of European spirits in all districts except Hyderabad. The Commissioner agrees with the Collector of Hyderabad in attributing the increase of consumption of foreign liquor in Hyderabad to the prosperity of the residents of the head-quarter town of the district. The decline in the consumption of foreign spirits elsewhere is to be attributed to the unfavourable season and to the raising of the price of foreign liquor by retailers in consequence of the increased tariff rate of duty and the enhancement of the license fees.

5. The consumption of intoxicating drugs (bháng, charas and gánja) fell from 133,512 seers in 1910-11 to 129,033. A satisfactory check has taken place in the consumption of charas and gánja which fell from 17,461 and 792 seers in 1910-11 to 14,989 and 756 seers respectively in 1911-12. This is a result which was confidently anticipated when the duty on these drugs was enhanced with effect from 1st April 1911. The consumption of these drugs is bound still further to diminish with the subsequent enhancements of the duty referred to in the report.

6. The Commissioner cannot regard as altogether satisfactory the decrease in the consumption of bháng which is reported from all districts except

Hyderabad. There is no reason to suppose that the character of the season diminished to any considerable extent the consumption of this cheap and comparatively mild intoxicant which is in general use throughout Sind by the indigenous population during the summer: on the contrary recent seizures of cart-loads of contraband *bháng* in the Upper Sind Frontier and Lárkána Districts afford evidence of continuous and active smuggling across the Baluchistan Border where the plant grows in a wild state. It is therefore probable that the decrease in the consumption of licit *bháng* has been due to the increased import of illicit *bháng*. The nature and extent of this traffic presents special difficulties in the way of its suppression, but all available information is being systematically collected by the Excise Intelligence Bureau now attached to the Commissioner's office, and such action as may be possible will be taken in concert with the Baluchistan authorities. The slight variation in the consumption of opium does not call for comment. The Karáchi Police are to be congratulated on a creditable piece of work in the detection of an important case of cocaine smuggling in which 34 packages containing 57,800 grains of contraband cocaine were seized and the smugglers arrested and convicted. There is, however, no reason to suppose that the cocaine habit is at all prevalent in Sind: local sales are trifling, while Upper India is the destination of most of the licit importations of the drug.

7. There was a further remarkable rise in revenue, namely, from 19½ lákhs to 21½. This increase of two and-a-quarter lákhs occurs principally under country liquor (one and-a-half lákhs) and intoxicating drugs (half-a-lakh). Following on an increase of one and-a-half lákhs for the year 1910-11, this means that in two years the revenue has risen by nearly 21 per cent. It is satisfactory to note that the rise in excise revenue is not due to the increased consumption of intoxicants or to the spread of the drink habit, but mainly to higher rates of taxation on intoxicating drugs and the enhancement of liquor license fees. In the case of country liquor the license fees rose to Rs. 1,40,721 from Rs. 67,616 in the previous year and Rs. 42,259 in 1909-10. The further remarkable rise in the revenue under this head during the year under report was brought about by one enterprising contractor resorting to the use of Java molasses as a distilling base in place of the much more expensive Punjab product, thus lowering the contract rates by 7 annas a gallon on the average: on the other hand the retail selling rates were maintained and the increase in the difference between the contract rate of supply to licensees and the retail selling price were appropriated by Government in the shape of enhanced license fees. Establishment and other charges amounted to nearly Rs. 40,000 and the net revenue realized was Rs. 21,31,267 compared with Rs. 19,10,449 in 1910-11 and Rs. 17,50,322 in the previous year.

8. In all 124 cases under the *Abkári* and the Opium Acts were dealt with during the year, in 103 of which convictions were obtained. Eighty-five offences relating to hemp drugs were detected; in nearly every case the prosecution was successful.

9. The reorganization of the Kotri Distillery by the introduction of modern plant and methods of control and supervision is a large and important scheme to which the Commissioner hopes soon to be able to pay attention. Good results are also anticipated from the institution of the local Excise Intelligence Bureau especially in the direction of dealing with the increasingly difficult problems of the interprovincial smuggling of exciseable articles.

10. On the whole the work of the department was satisfactory during the year and Mr. Phillipowsky, the Assistant Commissioner, continues to render valuable assistance in its administration.

W. H. LUCAS,
Commissioner in Sind.

To

The Chief Secretary to Government,
Revenue Department, Bombay.

No. E.-886 of 1912.

EXCISE DEPARTMENT:

*Office of the Assistant Commissioner
of Salt, Excise and Opium in Sind,
Karachi, 19th September 1912.*

From

P. PHILLIPOWSKY, Esquire,
Assistant Commissioner of Salt,
Excise and Opium in Sind;

To

THE COMMISSIONER IN SIND,
Karachi.

Sir,

I have the honour to submit the Annual Report on the Administration of the Excise (Abkari and Opium) Department of the Province of Sind for the year ending 31st March 1912. In accordance with the orders contained in Government Resolution No. 4679, dated the 20th June 1904, only excise opium is dealt with in the portion of the report relating to opium. Appendix C showing the consumption of country spirit per head in urban and rural areas is appended as required by Government Resolution, Revenue Department, No. 5120, dated the 30th May 1912. The statements showing the convictions for drunkenness have been prepared in accordance with Government Resolution, Revenue Department, No. 2302, dated 5th March 1912.

2. Mr. G. J. Barker was in charge of the Department up to the forenoon of the 29th September 1911, when I returned from six months' combined leave and took charge.

3. The important changes of the year were: (1) the enhancement of the retail selling prices of mhowra spirit to amounts equal to the existing selling prices of Kotri liquor, sanctioned under the Commissioner in Sind's No. C.-178, dated 31st March 1911, with effect from 1st April 1911; (2) the enhancement of the duty on charas and gánja respectively from Rs. 8 to Rs. 12 and from Rs. 5 to Rs. 6 per seer was sanctioned in Government Resolutions, Revenue Department, Nos. 2381 and 2809, dated the 8th March 1911 and 18th March 1911; (3) revision of the minimum retail selling prices of gánja and charas as under; according to the Commissioner in Sind's No. C.-214, dated the 26th March 1912.

			Rs.	s.	p.		Rs.	s.	p.	
Gánja from	...	...	3	0	0	to	4	0	0	per tola.
Charas „	...	...	4	6	0	to	6	0	0	„ „

The duty on gánja and charas in this Province has been further raised from Rs. 6 to Rs. 7-8-0 and Rs. 12 to Rs. 16 per seer respectively, according to Government Resolution, Revenue Department, No. 2805, dated the 19th March 1912, but the revised rates having taken effect from the 1st April 1912, the subject will be dealt with in next year's report.

4. The rules regarding the relations of the Excise Department with District Officers have so far worked satisfactorily, but these, coupled with the introduction of the contract supply system into Sind, have caused a considerable increase in the volume of the clerical work of my office, and it is only by working early and late that the work was brought up to date during the year 1911-12. The necessity of two additional clerks is keenly felt, but this will form the subject of a separate reference.

5. The following table exhibits the total realizations from liquor, intoxicating drugs and opium during each of the last five years :—

Heads of Revenue.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
	Rs.	Rs.	Rs.	Rs.	Rs.
Intoxicating drugs ...	3,72,178	4,05,313	4,31,376	4,54,373	5,08,954
Foreign and other liquors dutiable at tariff rates ...	20,380	20,471	25,481	30,665	35,092
Country liquor ...	11,64,441	11,29,559	11,22,965	12,34,699	13,48,863
Toddy ...	1,175	2,075	1,560	1,230	1,035
Opium ...	2,04,544	2,11,375	2,25,515	2,28,817	2,39,858
Miscellaneous ...	486	361	415	284	318
Total ...	17,63,204	17,69,154	18,07,430	19,50,018	21,72,129

The increase of Rs. 2,22,111 in the total realizations is made up of :—

- | | |
|---|-----|
| | Rs. |
| (1) An increase of 54,585 under intoxicating drugs. | |
| (2) An increase of 4,427 under foreign and other liquors dutiable under tariff rates. | |
| (3) An increase of 1,52,169 under country spirits. | |
| (4) An increase of 11,041 under Opium. | |
| (5) An increase of 84 under "Miscellaneous". | |

Total ... 2,22,306

Counterbalanced by a decrease of 195 under toddy.

Net increase ... 2,22,111

6. The quantity of country spirit issued from the Kotri Distillery for sale and the quantity of Uran liquor imported during the year 1910-11 and 1911-12 were as follows :—

		1910-11.	1911-12.
		Gallons.	Gallons.
Kotri ... { Weak	...	7,474	5,171
{ Strong	...	188,136	208,973
Uran ... { Weak	...	46,467	43,932
{ Strong	...	9,553	9,452
Total ...		251,630	268,238

while the actual sales during the same period were :—

		1910-11.	1911-12.
		Gallons.	Gallons.
Karachi ...	...	95,138	93,694
Hyderabad ...	...	82,462	90,880
Sukkur ...	...	25,267	25,829
Larkana ...	...	26,828	27,467
Thar and Parkar ...	...	9,084	10,417
Upper Sind Frontier ...	...	9,880	10,030
Total ...		248,659	258,317

From the above figures it will be seen that the total increase in consumption amounted to 9,688 gallons. The increase is noticeable in all districts except the Karachi District, where the consumption of country liquor decreased. The substitution of molasses strong liquor for mhowra weak liquor in the public taste continues year by year. The increase of 8,413 gallons in the Hyderabad District is made up of an increase of 9,155 gallons of Kotri molasses spirit, counterbalanced by a decrease of 737 gallons of mhowra spirit. More country spirit was consumed by the inferior classes of people in the town of Hyderabad.

The Collector of Hyderabad reports that it has been suggested to him that the reduction in the maximum strength of the liquor is one of the chief causes for this increase, as those who are addicted to this kind of drink had necessarily to drink a greater quantity of liquor to get as intoxicated as they used to get before reduction in the strength was made. The increase in the Sukkur District is due to the large number of marriages celebrated during the year. The increase in the Upper Sind Frontier is due to the fact that in the previous year many of the shops remained closed for two months owing to the outbreak of cholera in Jacobabad, and also owing to the re-opening of two shops in the Jacobabad and Kandhkot Talukas in the year under report. There is no special reason to account for the increase in the Thar and Parkar and Larkana Districts. The average consumption per head of population was 3·67 drams as against 3·40 drams in the previous year.

The contract supply system is in force in Sind. This is the second year during which the contract for the manufacture and supply of molasses country spirit from the Kotri Central Distillery has been given out for a period of one year, and the second year of the three years' term of contract for the supply of mhowra spirit from the Uran Distilleries to the Karachi and Hyderabad Districts in Sind. The number of stills licensed in the Central Distillery at Kotri was 21 (18 worm, and 3 pot-stills) against 19 (16 worm and 3 pot-stills) in the previous year. The capacity of the stills owned by the three contract distillers in the Kotri Distillery during the year was 3,588 gallons. The contract distillers licensed to manufacture liquor are charged fees at the rate of Re. 1 per annum per gallon on the full capacity of a still, subject to a minimum of Rs. 40 per still. The number of contract distillers was three, the same as in the previous year. The total quantity of liquor manufactured at the Kotri Distillery was 216,159 gallons as against 202,607 gallons in the preceding year. The approximate cost of manufacturing liquor as compared with that of the last year is given below :—

		1910-11.		1911-12.	
		Weak.	Strong.	Weak.	Strong.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Plain liquor, per gallon	...	0 15 11	1 8 4	0 12 4	1 2 6
Flavoured liquor, per gallon	...	1 0 8	1 9 1	0 13 0	1 3 6

The subjoined statement shows the sanctioned rates at which liquor was issued from the Kotri Distillery and the four Bonded Warehouses in Sind, to retail licensees in the contract areas during the years 1910-11 and 1911-12 :—

Contract area.	Place of issue.	1910-11.				1911-12.			
		Issue rate per gallon.				Issue rate per gallon.			
		Plain.		Flavoured.		Plain.		Flavoured.	
		10° U. P.	40° U. P.	10° U. P.	40° U. P.	10° U. P.	40° U. P.	10° U. P.	40° U. P.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi District	Ex-Kotri Distillery	1 10 6	1 3 3	1 12 0	1 4 3	1 3 9	0 14 0	1 5 0	0 14 3
	Ex-Karachi Warehouse	1 11 9	1 4 9	1 13 6	1 5 9	1 6 3	0 15 10	1 7 0	1 0 7
Hyderabad and Thar and Parkar Districts.	Ex-Kotri Distillery	1 9 10	1 1 8	1 11 5	1 2 3	1 3 9	0 14 0	1 4 9	0 14 3
	Ex-Hyderabad Warehouse.	1 10 7	1 2 2	1 12 3	1 3 3	1 4 6	0 14 6	1 5 0	0 14 9
Sukkur, Larkana and Upper Sind Frontier Districts.	Ex-Kotri Distillery	1 10 0	1 1 9	1 11 6	1 2 6	1 4 3	0 14 3	1 5 0	0 15 0
	Ex-Sukkur and Larkana Warehouses.	1 14 0	1 4 0	1 15 0	1 4 9	1 6 6	1 1 3	1 7 0	1 2 0
<i>Mhowra Liquor.</i>									
Karachi and Hyderabad Districts.	Karachi Warehouse	0 14 0	0 9 3	1 0 0	0 11 3	0 14 0	0 9 3	1 0 0	0 11 3
	Hyderabad Warehouse	1 0 0	0 11 3	1 2 0	0 13 3	1 0 0	0 11 3	1 2 0	0 13 3

It will be observed that the rates for the supply of molasses country spirit during the year under report are considerably lower than those of the previous year. The rates at which Mhowra spirit from the Uran Distilleries in the Bombay Presidency is supplied to the retail country liquor licensees in the Karáchi and Hyderabad Districts from the Bonded Warehouses is also given in the above statement. The contract was given for a period of three years commencing from 1st April 1910. Java molasses is being used by the contract distillers, chiefly on account of its cheapness. The outturn however is very poor compared with Indian molasses. The flavouring ingredients used in the manufacture of country spirit come from the Persian Gulf, Ceylon, Kashmir, Afghanistan, and from parts of the Presidency, including Sind. These articles are not subject to local octroi duty, having been exempted under Government Resolution, Revenue Department, No 4381, dated 11th August 1897.

The sales of toddy during the year under report amounted to 4,673 gallons against 6,103 gallons in the preceding year. The Toddy. farm realized Rs. 1,035 against Rs. 1,230 in the year 1910-11, and the falling off is attributable to a decrease in the number of toddy trees in Karáchi and the neighbourhood. The consumption of toddy is confined to the towns of Karáchi, Kotri, and Lárkána. It is not in demand in any of the other large towns of the Province.

7. Appendices H and I give all the available statistical information regarding hemp drugs supplementary to that given in the Imperial forms. The cultivation of hemp was permitted in two villages in the Sehván taluka of the Lárkána District, viz., Bubak and Yacubáni, and the total area under cultivation was 164 acres and 22½ gunthas. The quantity of bháng produced was 3,892 maunds 3 seers 20 tolas against 2,192 maunds 20 seers 40 tolas in the preceding year. The total realizations under this head amounted to Rs. 5,08,958 against Rs. 4,54,373. There was thus an increase of Rs. 54,585. The increase is noticeable in all the districts of the Province, with the exception of the Upper Sind Frontier District which shows a slight decrease. The receipts from license fees have, during the year under report, fallen from Rs. 1,95,819 to Rs. 1,93,568, but the figures compare favourably with those of the year 1909-10, when the license fees amounted to Rs. 1,85,761. There is a general decrease in the sales of bháng, charas, and gánja in all the districts of the Province, except Hyderabad, which may be regarded as satisfactory. In the Karáchi District although there was a rise in the quantity of gánja and charas imported, there was a decrease in sales as under—

				Bháng.	Charas.	Gánja.
1910-11	...	...	...	239	113	11
1911-12	...	...	...	217	94	11

The decrease in charas is probably due to the enhancement of duty, and the decrease in bháng is due to a combination amongst retail licensees to sell it at uniform prices. In the Hyderabad District there is an increase of 3,616 seers in the sales of bháng and 396 seers in the sales of charas, which is attributable to the immigration of the people addicted to these drugs from the famine-stricken areas in Gujarát, Jesulmere and Márwár. The consumption of gánja was however practically the same. In the Thar and Párkar District there was a decrease in the consumption of bháng and charas, which is partly due to scarcity in the desert, and partly to the enhanced duties on these drugs. In the Lárkána District the decrease in the consumption of bháng and charas is said to be due in part to the reduction in the number of shops, and in part to the general scarcity. In the Sukkur District the sales of bháng decreased by 2,372 seers, charas 389 seers and gánja by 23 seers. The decrease in charas and gánja is due to increase in duty. The decrease in bháng is caused by a rise in the cost price of the drug at Bubak. The decrease in the Upper Sind Frontier is due to the enhancement of duty on charas and to the fact that bháng and charas were not transported to the Hyderabad and Karáchi Districts as was done during the previous year. The shops licensed for the sale of intoxicating drugs in the Province numbered 506 (Imperial Form 3, column 23) against 510 in the previous year.

The number of licenses granted during the year to chemists, druggists, etc., for the sale of cocaine for *bonâ fide* medical purposes was the same as in the previous year, *viz.* 29 (Imperial Form 3, column 23). The quantity of cocaine imported by sea into Karáchi from foreign countries and the amount of duty levied thereon was as under—

				Quantity.	Duty.
				Ozs.	Rs.
1910-11	...	...	...	149	66
1911-12	...	...	...	86	43

The sales of cocaine were—

				Ozs.	drams.	grains.
Karáchi	...	...	...	130	3	26
Hyderabad	...	...	...	0	44	4
Lárkána	...	...	...	0	0	27
Sukkur	...	...	...	0	4	25
Upper Sind Frontier	...	...	...	0	0	7
Total	...	...	...	136	4	29

8. The following table exhibits the imports into Karáchi of foreign spirits during the last two years (including imports for the Punjáb and other parts of India) as reported by the Chief Collector of Customs in Sind.

		1910-11.	1911-12.
		Gallons.	Gallons.
Ale, Porter, Cider, and other fermented liquors	...	649,176	647,727
Brandy, Whisky, and other spirits	...	149,591	159,610
Champagne, and other sparkling wines	...	37,400	39,061
Total	...	836,167	846,398

The increase of 10,231 gallons in spirits is the only noticeable feature.

The sales at licensed foreign liquor-shops were as under—

District.	Fermented Liquors.	Wines.	Liqueurs.	Spirits.
	Gallons.	Gallons.	Gallons.	Gallons.
Karáchi	87,103	11,698	546	32,574
Hyderabad	16,362	755	234	14,583
Thar and Párkar	92	103	15	534
Lárkána	378	82	33	954
Sukkur	5,518	510	234	7,028
Upper Sind Frontier	103	11	9	363
Total	109,556	13,159	1,071	56,036
Total, 1910-11	93,360	12,832	1,058	58,644

There has been an increase in the sales of fermented liquor and wines and a decrease in the sales of spirits, while the sales of liqueurs were practically the same. In the Karáchi District the increase in ale, porter, and other fermented liquors is due to two military canteen tenant licenses being granted to the York and Lancaster Regiment, and the 94th Battery, Royal Field Artillery. In the Hyderabad District there is an increase of 2,674 and 1,314 gallons under the heads "fermented liquors" and "spirits" respectively. The Collector of Hyderabad attributes this increase in consumption to the prosperity of the business classes, and also to the growing fashion among the bania classes to drink foreign spirits, owing partly to the fact that consumers have a taste for only highly spiced liquors, and that these liquors are now forbidden to be sold by retailers, and partly to an impression prevailing among the consumers that the country spirits

now manufactured are not up to their former high standard. He further adds that "the maximum strength of the liquors manufactured at the Kotri Distillery has been twice reduced since the introduction of the Central Distillery System in 1887. The strength at first used to be between London proof and 4° U. P., and again it was reduced to between 4° U. P. and 8° U. P. Now this is fixed at 10° U. P.; naturally, therefore, the higher and well-to-do classes have substituted foreign liquor for country liquor as their drink. The increase in consumption is mainly due to this fact, and this has affected chiefly the well-to-do classes." In the Thar and Párkar District there was no foreign liquor-shop, but one was opened at Mirpurkhás on the 8th August 1911. The sales shown above are from that shop, and as it has not yet had one full year's trial no remarks are needed. In the Lárkána District the variations were too slight to call for any comment. The decrease in the Sukkur District in fermented liquors, wines, and potable spirits is attributed to enhancement of the Tariff Import Duty, and the increase in spirits to increased utilization in medical preparations and for burning purposes. In the Upper Sind Frontier District the increase in the consumption of fermented liquors and potable spirits is due to the fact that in the preceding year the shop remained closed for about two months on account of the outbreak of cholera. The decrease under the head "wines" is due to the substitution of "beer."

9. The issue of opium from the several Huzúr and sub-depôts amounted to 20,556½ lbs. against 20,178 lbs. in the preceding year, and the amount realized by Government was Rs. 2,79,234 against Rs. 2,75,603 in the preceding year. The prime cost of this opium was Rs. 2,16,636, while packing and conveyance charges amounted to Rs. 1,845-2-0. The balance in hand in the depôts at the end of the year was 7,932 lbs. 10 tolas 90 grains valued at Rs. 81,075-11-1.

10. The total amount of opium consumed was 20,789 lbs. as compared with 20,630 lbs. in the preceding year, or an increase of 159 lbs. which appears to be due to the immigration of opium consumers from Márwár and Jesulmere, on account of famine prevailing there, to Sind. The rate of consumption per head of population comes to .24 tolas against .23 tolas in the preceding year.

11. The total excise opium revenue on the basis of actual sales amounted to Rs. 1,78,584 against Rs. 1,68,449 in the year 1910-11. The increase of Rs. 10,135 is made up of an increase in—

				Rs.
Duty	...	...	...	829
License fees	...	...	...	9,240
Other fees	...	...	...	66
Total				10,135

The increase is chiefly noticeable under the head of license fees, which, in the Karáchi District, amounted to Rs. 22,298 against Rs. 10,637 in the preceding year. The Collector of Karáchi attributes this increase chiefly to variations in the dates when the fees were paid into the Treasury, and that the real increase in tenders accepted was Rs. 3,600 only. In the Hyderabad District there was an increase of Rs. 4,968 in the opium duty, owing to the influx of opium consumers from Jesulmere and Márwár. The Lárkána and Sukkur Districts also show a slight increase, but it has been counterbalanced by a decrease in the Thar and Párkar and Upper Sind Frontier Districts hence the net increase is Rs. 829 only. The decrease in the above two districts is due to famine prevailing in the Desert Division of the Thar and Párkar District, where it is generally used, and to less competition in the Upper Sind Frontier District.

12. The difference between the duty as shown in column 8 of Appendix K and in column 9 of Imperial Form 1 is, as explained in previous reports, accounted for by the fact that while the former represents duty on actual sales, the latter shows the duty on opium issued to licensees from depôts for sale.

The total number of opium shops licensed during the year under report was 251 (Imperial Form 3, column 21) against 257 in the previous year, a

decrease of 6 shops. The number of licenses granted to medical practitioners, druggists, and chemists for the possession and sale of opium and certain preparations thereof for medical purposes was 28 against 26 in the previous year, an increase of 2.

Appendices M and N showing demands, collections, refunds and remissions, and balances of excise revenue, and explaining the difference between the collections of excise revenue in the Accountant-General's books and in the foregoing statements are attached.

13. During the year 102 cases under the Ábkári laws (17 relating to liquor and 85 to intoxicating drugs) and 23 under the Opium Act were sent up for trial, in which 85 and 18 convictions respectively were secured (*vide* Appendices O and P). An important case of illicit possession of cocaine was detected by the Karáchi Police with the aid of their informers in October 1911. The offenders were 3 firemen of the Austrian Lloyd's S. S. "Trieste" who had 34 packages of cocaine weighing 57,800 grains in their possession. They were sentenced to four months' rigorous imprisonment and the detecting officers were awarded a sum of Rs. 800 in the aggregate, as a reward for making the seizure.

In the Kotri Division of the Karáchi District, Mr. Awatrai Jethmal, Excise Inspector, detected a bottle of overproof liquor which tends to show that liquor is being illicitly distilled in that division. The Inspector has therefore been instructed to keep a strict watch on the transgressors of the law and bring the offenders to book.

The Town Inspector of Hyderabad successfully prosecuted the keepers of two Chandulghanas or dens, where opium-smoking takes place.

Two cases of illicit importation of bháng from the Khairpur State were detected by a sowár in the Nausháhro Division of the Hyderabad District, but the quantity of bháng seized in both the cases was very small.

Four cases of opium-smuggling from foreign territory were detected by Mr. Bhawandas Khubchand, Excise Inspector, Desert Division, of the Thár and District Párkar and his subordinates, but the quantity of opium seized in these cases was small.

The smuggling of bháng from Kalat into Lárkána and Upper Sind Frontier Districts still continues, despite the exertions of the Excise Preventive Establishment working in the districts in trying to suppress it. With a view to slightly improve matters and to strengthen the establishment working on the border, from whence the smugglers are said to find their way into Sind, I have proposed the transfer of the Karáchi sowár to the Miro Khán Táluka of the Lárkána District, and have, pending the approval of my proposal, detailed the sowár of the Lárkána Division for duty there.

There were 12 cases of illicit importation and possession of liquor during the year against 15 in the preceding year. Other miscellaneous offences relating to liquor were 5 against 2 in the year 1910-11.

Cases of illicit cultivation and manufacture of hemp drugs were 23 against 13, of illicit importation 31 against 40, of illicit transport, possession and sale 31 against 12, and other miscellaneous offences relating to hemp drugs were nil against 2 in 1910-11.

Appendix P shows the number of cases investigated under the Opium Act during the year under report. The number of cases was 23 against 11 in the preceding year. Convictions were obtained in 19 cases. The number of persons convicted was 18 against 10 in the previous year.

14. The revenue has again increased by Rs. 2,22,111 and the net revenue by Rs. 2,20,818 which is exceedingly satisfactorily and is chiefly due to the introduction of the contract supply system into Sind from 1st April 1910.

The further reduction in the tender rates during the year under report again facilitated the raising of the license fees in proportion to the contract rates of supply which were much lower than the old rates. The system has been a conspicuous success, having been the means of raising of the revenue in two years by Rs. 2,63,573. No tenders were invited during the year under report for the contract to supply molasses country spirit for the year 1912-13,

but the old distillers were given the option of renewing their contracts at the same rates, subject to one additional condition that the contractors will bind themselves to make such modifications in their existing plant as may be ordered from time to time, to facilitate the structural and other alterations which will be necessitated in the distillery for the installation of new plant.

The work of constructing Government Bonded Warehouses is receiving consideration, and the liquor is for the present being stored in rented warehouses, the rent being borne by the contract distillers.

15. Appendix E is not required as noted last year, and Statement L is blank. The remaining statements accompany.

16. The convictions for drunkenness secured were 44 against 56 in the preceding year. Further particulars are given in the statement herewith attached.

17. A number of irregularities, such as failure to keep the prescribed minimum quantity of weak and strong plain spirit in stock, etc., by retail licensees were reported by the Inspectors of the combined force. One licensee in the Shikárpur Division was prosecuted for selling liquor after the prescribed hours and was fined Rs. 40. One temporary licensee in the Sehván Division was prosecuted for selling liquor diluted with water. He was fined Rs. 30 which is perhaps not much in excess of his illegal profits.

18. During the year under report I was authorized by the Commissioner in Sind to visit the Akola Distillery in the Central Provinces and Berár, the Dhulia and Surat Distilleries in the Bombay Presidency and the Amritsar Distillery in the Punjáb, in company with the Distillery Expert for the Bombay Presidency and Central Provinces. On our return to Sind in November 1911, we inspected the Kotri Distillery in company with the Commissioner in Sind and personally discussed the structural and other alterations which would be necessary in the existing buildings in view of the probable installation of modern plant and methods of distillation. The Distillery Expert, in consultation with me, also submitted remarks on the subject of the present Kotri Distillery plant and the obligations of Government with regard to it. He also submitted a draft form of tender for the contract of manufacture and supply of spirit in Sind subsequent to the year 1912-13, and suggested amendments of the license form. These matters are under consideration.

The Distillery Expert for the Bombay Presidency and Central Provinces held a distillery training class in Bombay during the month of September 1911. Five Inspectors of the Sind Salt, Excise, and Opium Department attended the class.

The majority of the Inspectors of the Department have worked satisfactorily. The Superintendent of Salt, Excise and Opium in Sind, Mr. Khemchand Dalmal, has continued to render useful help in checking the work of the Inspectors, Dáfedárs and Sowárs. Mr. Bherumal Mahirchand, Head Clerk of my office, has continued to discharge his duties to my entire satisfaction.

I have the honour to be,

Sir,

Your most obedient servant,

P. PHILLIPOWSKY,

Assistant Commissioner of Salt,

Excise and Opium in Sind.

APPENDIX I.

Statement showing convictions for drunkenness in the Municipal areas in the Province of Sind during 1911-12 and two previous years.

Name of Municipality.	Population as per Census of 1911.	1909-10.		1910-11.		1911-12.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 population.	Number of persons convicted for drunkenness.	Proportion to 10,000 population.	Number of persons convicted for drunkenness.	Proportion to 10,000 population.	
1	2	3	4	5	6	7	8	9
<i>Karachi District.</i>								
Karachi	1,59,270	...	...	...	...	19	1.19	
Kotri	7,256	...	...	8	11	2	3	
<i>Hyderabad District.</i>								
Hyderabad	69,150	...	...	...	...	10	1.4	
Tando Alláhyár	4,287	1	2.3	...	...	...	...	
<i>Sukkur District.</i>								
Sukkur	35,294	3	.8	4	1.1	8	2.2	
Shikárpur	53,944	5	.9	1	.2	1	.2	
Rohri	9,919	2	2	...	...	2	2	
<i>Upper Sind Frontier.</i>								
Jacobabad	8,324	...	...	...	...	2	2.4	

APPENDIX II.

Statement showing cases of drunkenness in which convictions have been recorded for the financial year 1911-12.

District.	Convictions for drunkenness.		Convictions of licensees for permitting drunkenness on their premises.	Cases where licensees are dealt with by the Excise Staff for this contravention of their license.	Fines realized.	Remarks.
	Occuring on licensed premises.	Occuring elsewhere.				
1	2	3	4	5	6	7
Karachi		21	.....	.....	...	
Hyderabad		10	.....	.....	...	
Thar and Párkar					...	
Lárkána					...	
Sukkur		11	.....	.....	...	
Upper Sind Frontier		2	.....	.....	...	

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karachi, 7th September 1912.

APPENDIX C.

Statement showing consumption of Country Spirit per head in Urban and Rural areas in several districts of the Province of Sind during the year ending 31st March 1912.

Serial No.	District.	District Head Quarter town and towns of 10,000 population or over.				Rural areas (i.e. towns excluding those shewn in columns 3 to 6).			Remarks.
		Serial number (with name of town).	Population.	Consumption in gallons, London Proof.	Consumption per head in drauss, London Proof.	Population.	Consumption in gallons, London Proof.	Consumption per head in drauss, London Proof.	
1	2	3	4	5	6	7	8	9	10
1	Karachi	1 Karachi	159,270	61,376	18.5	...	...	...	* The population of the Head Quarter town is much below 10,000 souls.
		2 Tatta	11,165	2,758	11.0	...	...	...	
		1 Ketī Bandar	...	...	...	1,791	644	17.2	
		2 Kotri	...	...	...	8,965	3,636	19.4	
		3 Mānjhand	...	...	...	2,838	1,118	18.9	
2	Hyderabad	1 Hyderabad	75,964	88,751	24.0	...	...	...	
		2 Tando Adam	10,016	4,951	24.0	...	...	...	
		1 Rural areas	...	...	...	951,287	36,051	2.0	
3	Thar and Parkar	1 Urban and Rural areas	*4,856	2,302	22.75	451,915	7,589	.80	
4	Larkana	1 Larkana	16,095	8,747	26.0	...	...	...	
		2 Rural areas	...	...	...	644,784	18,710	1.0	
5	Sukkur	1 Sukkur	35,294	11,578	15.7	...	...	...	
		2 Shikarpur	53,944	6,722	5.98	...	...	...	
		3 Rural areas	...	...	...	484,675	7,529	.015	
6	Upper Sind Frontier	1 Urban areas	11,361	5,668	24.0	...	...	...	
		2 Rural areas	...	...	...	251,640	3,257	.6	

Karachi, 7th September 1912.

P. PHILLIPPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX D.

Statement showing (1) consumption of Country Spirit in proof gallons; (2) the rate of consumption per head of Population; (3) the minimum revenue guaranteed in monopoly districts including Native States attached to them for A'bkari Management; (4) the actual realizations on account of Still-head Duty, License Fees, etc.; (5) the maximum selling prices per gallon for Mhowra and Toddy Spirits; (6) the incidence of Duty, Fees, etc., per proof gallon of spirit consumed in each British District of the Province of Sind during the year 1911-12 and also similar information for important Towns or area of such districts for the same period.

1	2	3	4	5		6		7	8			9			10	
Serial No.	District.	Area.	Popula- tion.	Consumption of Country Spirit in terms of proof.				Minimum revenue guaranteed in monopoly Districts including Native States attached to them for A Ukari Management.	Actual realizations.			Receipt on account of Country Spirit (including out- stills, distilling fees and miscellaneous).			Total realizations.	
				1911-12.		Average of previous 5 years.			Still-head Duty.	Deficiency.	Total.	License Fees.	Other receipts.	Total.	1911-12.	Average of previous five years.
				Total.	Rate per head of Population.	Total.	Rate per head of Population.									
		S. miles.		Gallons.	Drams.	Gallons.	Drams.		Rs.		Rs.	Rs.		Rs.		Rs.
1	Karachi	11,971	521,721	71,594	6.5	89,787	8.26	... ..	4,04,924	...	4,04,924	44,075	...	44,075	4,04,924	3,56,048
2	Hyderabad	8,030	1,087,144	80,028	3.7	85,130	3.9	...	4,74,320	...	4,74,320	50,652	3,380	54,232	5,28,552	4,11,430
3	Thar and Parkar	13,887	456,771	9,259	.9	8,097	.9	...	51,568	...	51,568	7,908	46	7,954	59,522	45,773
4	Larkana	5,051	660,879	24,662	1.7	28,205	2.0	...	1,37,182	...	1,37,182	16,720	...	16,720	1,53,902	1,44,681
5	Sukkur	5,585	573,913	30,999	2.5	26,037	2.18	...	1,25,227	...	1,25,227	17,553	82	17,635	1,42,862	1,25,701
6	Upper Sind Frontier	2,643	203,007	8,925	1.6	7,951	1.6	...	49,546	...	49,546	4,520	...	4,520	54,066	47,694
	Total	47,167	3,513,435	227,467	2.8	245,607	2.17	...	12,42,767	...	12,42,767	1,41,628	3,508	1,45,136	13,43,528	11,27,417

1	2	11						12				13				14
Serial Nos.	District.	Maximum selling prices per gallon.						Incidence.				Proof gallon of				Remarks.
		Mhowra or Molasses Spirit.				Toddy Spirit.						Average of previous 5 years.				
		40° U. P.		10° U. P.		60° U. P.	40° U. P.	Still-head Duty.	License Fees.	Other receipts.	Total.	Still-head Duty.	License Fees.	Other receipts.	Total.	
		Plain.	Flavoured.	Plain.	Flavoured.											
		Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.			Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	
1	Karachi ...	Kotri	liquor.	...	...	...	...	5 10 5	0 9 10	...	6 4 3	5 4 2	0 6 1	...	5 10 3	
2	Hyderabad ...	5 4 0	5 6 0	7 8 0	7 10 0	...	...	5 3 6	0 8 11	0 0 7	5 13 0	5 3 8	0 7 0	0 0 7	5 11 3	
3	Thar and Parkar ...	Mhowra.	...	...	...	...	...	5 3 5	0 12 10	0 0 1	6 0 4	5 6 2	0 3 10	0 0 1	5 10 1	
4	Larkana ...	4 10 0	4 12 0	6 11 0	6 13 0	...	...	5 2 6	0 9 8	...	5 12 2	5 2 10	0 2 8	...	5 5 6	
5	Sukkur ...	...	...	...	...	...	...	4 13 7	0 10 10	0 0 1	5 8 6	4 9 10	0 3 5	0 0 1	4 13 4	
6	Upper Sind Frontier ...	...	...	...	...	...	...	5 8 10	0 8 1	...	6 0 11	5 5 0	0 2 10	...	5 7 10	
	Total ...	...	...	...	...	...	...	5 7 5	0 9 6	0 0 3	6 1 2	5 2 8	0 4 4	0 0 1	5 7 1	

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karachi, 7th September 1912.

Memorandum of Country Spirit, &c., in certain large towns.

1	2	3	4		5		6	7	8	
Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of proof.				Actual Realizations still-head duty.	License Fees.	Total Realizations.	
			1911-1912.		Average of previous 5 years.				1911-12	Average of previous 5 years.
			Total gallons.	Rate per head of Population.	Total gallons.	Rate per head of Population.				
			Gallons.	Drams.	Gallons.	Drams.				
1	Karachi ..	159,270	76,908	32.0	72,720	30.0	3,16,637	30,000	3,52,017	7,24,133
2	Hyderabad ..	75,964	38,751	51	38,303	50	1,99,438	25,000	2,24,934	1,27,010
3	Larkana ...	16,095	8,747	54	Not available.		43,243	4,000	44,003	Not available.
4	Sukkur ...	35,294	11,578	15.7	11,262	15.32	54,871	7,279	62,149	71,055
5	Shikarpur ...	53,944	6,722	5.98	7,231	6.43	33,047	5,190	38,237	65,122
	Total ..	340,567	142,701	23.08	129,516	13.6	6,47,236	78,728	7,22,764	10,62,470

1	2	9				10			11			12	
Serial No.	Towns.	Maximum selling prices of Mowra or Molasses Spirit per gallon.				Incidence per proof gallon of							Remarks.
		40° U. P.		10° U. P.		1911-12.			Average of previous 5 years.				
		Plain.	Flavoured.	Plain.	Flavoured.	Still-head duty.	License Fees.	Total.	Still-head duty.	License Fees.	Total.		
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
1	Karachi ...	...	...	...	...	4 1 11	0 7 6	4 9 5	2 4 0	0 10 0	2 14 0		
2	Hyderabad ...	...	...	...	...	5 2 7	0 10 6	5 13 1	4 13 6	0 4 10	5 2 4		
3	Larkana ...	...	...	...	...	4 15 1	0 8 6	5 7 7	Not available.				
4	Sukkur ...	...	...	...	...	4 11 10	0 10 0	5 5 10	4 5 4	0 3 6	4 8 10		
5	Shikarpur ...	...	...	...	...	4 14 8	0 12 5	5 11 1	4 12 3	0 3 5	4 15 11		
	Total ...	...	...	...	...	4 8 6	0 8 9	5 1 3	4 0 9	0 5 6	4 6 3		

Karachi, 7th September 1912.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX F.

Statement showing the Quantities of Foreign Liquors imported into Karáchi by Sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each District of the Province of Sind during the year 1911-12.

Districts.	Fermented Liquor.	Wines.	Liqueurs.	Spirits (potable).	Spirits of wines and other non-potable Spirits.
1	2	3	4	5	6
Imported by Sea into Karáchi,	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1911-12	647,727	39,061	1,864	143,813	13,983
1910-11	649,176	37,400	1,247	138,424	9,920
Karáchi	87,103	11,698	546	32,574	...
Hyderabad	16,362	755	234	14,583	249
Thar and Párkar	92	103	15	534	...
Lárkána	378	82	33	954	...
Sukkur	5,518	510	234	7,028	192
Upper Sind Frontier	103	11	9	363	...
Total { 1911-12	109,556	13,159	1,071	56,036	441
{ 1910-11	64,976	12,562	869	54,759	288

P. PHILLIPOWSKY,

Karáchi, 7th September 1912.

Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX G.

Statement showing the Quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption of the 5 per cent. Ad Valorem Rate during the year 1911-12 in Sind.

Denatured Spirit imported from Foreign Countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other Provinces.	Provinces from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1	2	3	4	5	6	7	8	9
United Kingdom ...	Imperial Gallons. 134	...	...	...	...	...	...	
Germany ...	562	...	...	...	...	...	...	
Total ...	696	...	...	...	...	...	...	

P. PHILLIPOWSKY,

Karáchi, 7th September 1912.

Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX H.

Statement showing (1) the Consumption of Intoxicating Drugs, (2) the Rates of Duty per Seer liable on such drugs, (3) the Realizations on account of Duty, Fees, etc., and (4) the Incidence of Duty, Fees, etc., per Seer of the drugs consumed in each British District of the Province of Sind during the year 1911-12.

Serial No.	District.	Consumption of intoxicating Drugs.		Rates of Duty per Seer.			Realizations.				Incidence on consumption per Seer.				Remarks.
		Total. (a)	Per head.	Ganja.	Bhang.	Charas	Duty. (b)	License Fees. (c)	Other items.	Total.	Duty.	License Fees.	Other items.	Total.	
1	2	3		4			5				6				7
		Seers.	Tolas.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karachi	13,254	1-9	6	1	12	32,660	39,949	...	72,609	2 8 7	3 1 7	.....	5 10 2	
2	Hyderabad	44,925	3-4	6	1	12	1,06,603	65,163	285	1,72,051	2 6 0	1 7 2	0 0 1	3 13 3	
3	Thar and Parkar	4,816	0-01	6	1	12	16,356	10,255	84	26,695	3 4 0	3 2 1	0 0 3	3 8 5	
4	Larkana	27,731	0-45	6	1	12	57,235	27,125	2	84,362	2 1 0	0 15 7	.....	3 0 7	
5	Sukkur	34,795	4-8	6	1	12	61,988	39,534	158	1,01,675	1 12 0	1 2 2	0 0 1	2 14 9	
6	Upper Sind Frontier	3,794	1-15	6	1	12	10,277	11,015	117	21,409	2 11 4	2 14 5	0 0 0	5 10 3	
	Total	129,315	2-9	6	1	12	2,85,114	1,93,041	646	4,78,801	2 7 7	1 15 2	0 0 1	4 0 11	

Karachi, 7th September 1912.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX I.

Statement showing the Area under Hemp Cultivation and the Intoxicating Drugs produced, lodged and issued from, and the balance at the Warehouse during the year ending 31st March 1912.

Cultivation.					Name of the Warehouse in which the drugs were lodged, &c.	Intoxicating drugs produced during the year.		Balance at the Warehouse on the 1st April 1911.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency in hand.			Total of columns 7 to 14.		
Name of Taluka in which permitted.	Of Gánja.		Of Bháng.			Gánja.	Bháng.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
	Number of villages in which permitted.	Area cultivated.	Number of villages in which permitted.	Area cultivated.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Shwan	...	...	1. Deh Bubak. 2. Deh Yakubani.	A. g. 164 22½	Government Central Warehouse, Bubak.	...	Ms. s. t. 3,892 3 20	...	Ms. s. t. 12 33 30	...	...	...	...	...	Ms. s. t. 3,904 36 50	...

Cultivation.		Intoxicating drugs removed from Warehouses during the year									Balance at the Warehouses on 31st March 1912.			Warehouse rent.	Approximate average selling price per maund inclusive of duty.			Remarks.
Name of Taluks in which permitted.		On payment of duty by the licensed vendors in the British District or Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction being useless.							Gánja.	Bháng.	Charas.	
		Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.								
1		18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Shwan	...	...	Ms. s. t. 3,110 15 40	...	...	Ms. s. t. 15 0 0 (Baluchistan.)	...	...	...	...	...	Ms. s. t. 744 3 0	...	Rs. a. p. 58 4 6	...	Ghundi from Rs. 12 to 20 per maund. Arari from Rs. 12 to 13 per maund. Kuto Rs. 8 per maund.	...	

P. PHILLIPOWSKY,

Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karachi, 7th September 1912.

APPENDIX J.

Statement showing the Quantity of Opium imported direct from Málwa or purchased at the Bombay Opium Warehouse or at the Local Government Depôts by the Opium Licensees of the several British Districts of the Province of Sind and the amount of Duty realized during the financial year 1911-12.

District.	Opium imported or brought from					Duty realized on				Remarks.
	Málwa direct.		Bombay Opium Ware- house.	Local Government Depôts.	Total of Columns 2 to 5 in lbs.	Opium shown in Column 2 at Rs. 700 per Chest.	Opium shown in Column 4.		Total of Columns 7 to 9.	
	Duty Paid.	Duty Free.					Opium transferred from Im- perial to Excise at Rs. 600 per Chest.	Different Duty at Rs. 100 per Chest.		
1	2	3	4	5	6	7	8	9	10	11
				Lbs.	Lbs.					
1. Karáchi	...	...	...	5,443	5,443	...	...	...	...	
2. Hyderabad	...	...	...	7,110	7,110	...	...	...	...	
3. Thar and Párkar	...	...	...	3,533	3,533	...	...	...	...	
4. Lárkána	...	...	...	2,171	2,171	...	...	...	...	
5. Sukkur	...	...	...	3,197	3,197	...	...	...	...	
6. Upper Sind Frontier	...	...	...	495	495	...	...	...	...	
Total	...	...	...	21,949	21,949	...	...	...	...	

APPENDIX K.

Statement showing (1) the Consumption of Opium, (2) the Rate of Duty, (3) the realizations on account of Duty, Fees, etc., (4) the maximum selling prices and the incidence of Duty, Fees, etc., per pound of Opium consumed in each British District of the Province of Sind during the year 1911-12.

General No.	District.	Consumption of Opium.		Rate of Duty.	Realisations.				Maximum selling price per pound.	Incidence on consumption.				Remarks.
		Total.	Per head.		Duty.	License Fees.	Other items.	Total.		Duty. (a)	License Fees. (b)	Other items. (c)	Total.	
		Lbs.	Tolas.		Rs.	Rs.	Rs.	Rs.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1 Karáchi	...	4,281	33	Rs. 54 per pound.	22,016	22,298	15	44,329	Rs. 17 8 0	5 2 3	5 3 2	0 0 1	10 5 6	
2 Hyderabad	...	7,025	27		36,128	18,467	102	54,697		5 2 3	2 10 1	0 0 3	7 12 7	
3 Thar and Párkar	...	3,504	30		18,021	11,079	91	29,191		5 2 3	3 2 7	0 0 5	8 5 3	
4 Lárkána	...	2,179	13		11,206	6,574	...	17,780		5 2 3	3 0 3	...	8 2 6	
5 Sukkur	...	3,306	23		17,016	11,490	6	28,512		5 2 4	3 7 7	...	8 9 11	
6 Upper Sind Frontier	...	494	7		2,540	1,534	1	4,075		5 2 3	3 1 8	...	8 3 11	
		20,789	24		1,06,927	71,442	215	1,78,584		5 2 3	3 7 0	0 0 2	8 9 5	

Gain on sale-proceeds ... 62,597

Total ... 2,41,181

3 0 2

11 9 7

Karáchi, 7th September 1912.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX M.

*Statement showing Demands, Collections, Refunds, Remissions and Balances of
Excise Revenue for the year 1911-12.*

District.	Demand of the year.	Arrears out- standing.	Total Demand.	COLLECTIONS MADE DURING THE YEAR AGAINST TOTAL IN COLUMN 4.			Advance collec- tions made in the previous year against current demand.	Remis- sions and amounts written off as irrecover- able.	Realiz- able balance (column 4 minus columns Nos. 7, 8 and 9).	Advance collec- tions for the coming year.	Gross realizations in the year (columns 7 and 11).
				Current.	Arrears.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.
1 Karáchi	6,26,821	...	6,26,821 0 0	6,13,486 0 0	...	6,13,486	13,335 0 0	...	...	22,804	6,36,290
2 Hyderabad	8,21,417	136 8 0	8,21,553 8 0	7,97,062 8 0	136 8 0	7,97,199	24,354 8 0	...	...	22,654	8,79,853
3 Thar and Párkar ...	1,38,289	406 0 0	1,38,695 0 0	1,31,495 0 0	406 0 0	1,31,901	4,370 0 0	...	426	6,397	1,38,298
4 Lárkána	2,74,657	...	2,74,657 0 0	2,62,323 0 0	...	2,62,323	12,334 0 0	...	...	8,900	2,71,223
5 Sukkur	3,38,036	...	3,38,036 0 0	3,22,976 0 0	...	3,22,976	15,060 0 0	...	...	15,900	3,38,876
6 Upper Sind Frontier.	43,896	...	43,896 0 0	40,536 0 0	...	40,536	3,360 0 0	...	...	3,990	44,526
Total	22,41,116	542 8 0	22,41,658 8 0	21,67,878 8 0	542 8 0	21,68,421	74,313 8 0	...	426	80,645	22,49,066

APPENDIX N.

*Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's
Books and those in the Demand, Collection and Balance Statements for the year 1911-12.*

District.	Amount as per Treasury account.	DEDUCT—		Net collections.	ADD—		Amount as per demand collection and balance statement (Columns 7 & 8 of Appen- dix M).
		Collections made on account of other districts.	Collections on account of future.		Collections made in other districts, etc.	Collections made in advance and subsequently brought to account.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.
1 Karáchi	6,36,290	...	22,804	6,13,486	...	13,335 0 0	6,26,821 0 0
2 Hyderabad	8,20,040	...	26,158	7,93,882	3,317	24,354 8 0	8,21,553 8 0
3 Thar and Párkar ...	1,38,298	...	6,397	1,31,901	...	4,370 0 0	1,36,271 0 0
4 Lárkána	2,80,932	6,275	8,900	2,65,757	...	12,334 0 0	2,74,657 0 0
5 Sukkur	3,38,876	...	15,900	3,22,976	...	15,060 0 0	3,38,036 0 0
6 Upper Sind Frontier..	44,526	...	3,990	40,536	...	3,360 0 0	43,896 0 0
Total ..	22,58,962	6,275	84,149	21,68,538	3,317	72,813 8 0	22,41,234 8 0

Karáchi, 7th September 1912.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX O.

Statement showing the number of offences against the A'bhári Laws in each District of the Province of Sind detected by the Government Establishment and the Country Spirit Farmers' men under the heads (1) Offences relating to Liquor and (2) Offences relating to Hemp Drugs during the year 1911-12.

District.	Cases Detected.																								
	Offences relating to Liquor.										Offences relating to Hemp Drugs.														
	Illicit Distillation and possession of implements, etc., for the same.			Illicit importation and possession of Liquor.			Other Miscellaneous Offences.				Illicit Cultivation and Manufacture.			Illicit Importation.			Illicit Transport, Possession and Sale.			Other Miscellaneous Offences.			Total.		
	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
1. Karachi ...	...	...	...	1	...	1	2	...	2	4	4	8	...	...	...	2	...	2	...	...	...	...	...	...	
2. Hyderabad ...	...	...	...	5	...	5	...	...	...	5	...	5	2	...	2	11	...	11	...	...	...	...	...	...	
3. Thar and Parkar ...	...	...	...	1	...	1	...	...	...	1	...	1	...	...	...	1	...	1	...	...	...	...	...	...	
4. Larkana ...	1	...	1	1	...	1	2	...	2	1	...	1	12	...	12	6	...	6	...	...	...	...	...	...	
5. Sukkur ...	...	...	...	3	...	3	1	...	1	3	...	3	10	...	10	...	...	...	...	...	...	...	...	...	
6. Upper Sind Frontier.	...	...	...	...	...	...	...	...	...	5	...	5	7	...	7	11	...	11	...	...	...	...	...	...	
Total	1	...	1	11	...	11	5	...	5	19	4	23	31	...	31	31	...	31	...	...	...	...	...	...	
Total for 1910-1911	3	...	3	12	...	12	2	...	2	13	...	13	40	...	40	12	...	12	...	...	...	...	...	...	

Cases in which Convictions were obtained.

Cases in which Convictions were obtained.

APPENDIX P.

Statement showing the number of cases under the Opium Act investigated and the manner in which they were disposed of during the year 1911-12.

District.	NUMBER OF CASES BROUGHT UP.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	NATURE AND AMOUNT OF PUNISHMENT AWARDED.						Quantity of contraband Opium seized.
	Illegal cultivation of Poppy.	Illegal manufacture of Opium.	Illegal possession of Opium.	Illegal transports of Opium.	Illegal imports of Opium.	Illegal exports of Opium.	Illegal sale of Opium.	Breach of conditions of License.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines.				
															Total amount adjudged.	Amount recovered.	Imprisonment awarded in default of payment.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
1. Karachi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	Rs.	...	...
2. Hyderabad	...	...	...	1	...	...	...	...	1	1	...	1	...	...	...	15	15	10 days simple imprisonment.	5 Tolas.
3. Thar and Parkar	...	...	...	*20	...	...	...	...	20	21	2	17	6 months to one accused, 3 months to one accused, 3 days to one accused.	...	682	682	...	Lbs. t. 9 20 * Out of 20 cases 2 are still pending, 12 accused are under trial.	
4. Larkana	...	...	...	...	...	...	1	...	1	1	1	...	...	...	...	...	...	T. grms. 1 12	
5. Sukkur	...	...	...	1	...	...	...	...	1	1	1	...	...	...	...	...	...	...	
6. Upper Sind Frontier	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total	...	...	22	...	...	...	1	...	23	24	4	18	...	...	697	697	...	...	
Total for 1910-1911	...	1	...	10	...	...	...	...	11	12	2	10	...	...	445	50	...	...	

P. PHILLIPOWSKY,

Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karachi, 7th September 1912.

IMPERIAL FORM No. 1.

Excise Revenue and Net Revenue of 1911-12.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
District.	DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM													
	Imported liquors.	Spirits manufactured in India paying duty at higher rates than ordinary country spirit.	Country Spirits and Fermented Liquors.					Opium and its preparations, including Poppy-heads.				Drugs other than Opium.		
	License fees.	Duty on spirits.	Still-head duty.	License fees for sale of country spirit.	Toddy-shop license fees.	Distillery fees.	Total.	Duty.	License fees.	Gain on sale-proceeds of opium.	Total.	Duty.	License fees.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	20,035	.....	4,04,924	43,050	1,025	...	4,48,009	20,829	22,298	12,383	55,460	32,660	39,948	72,609
Hyderabad	5,447	.....	4,74,330	50,852	...	3,390	5,28,652	36,508	18,467	21,653	76,686	1,07,475	65,418	1,72,923
Larkana	456	.....	1,37,182	10,720	10	...	1,53,912	11,170	6,574	6,629	24,373	57,235	7,125	64,360
Sukkur	2,236	.....	1,25,327	17,635	...	...	1,42,862	16,442	11,490	9,732	37,664	93,593	32,682	1,38,285
Thar and Parkar ...	107	.....	51,508	7,014	...	...	50,512	18,170	11,170	10,756	40,096	9,150	10,339	19,489
Upper Sind Frontier.	101	.....	40,546	4,520	...	...	54,066	2,541	1,531	1,501	5,570	10,377	11,015	31,292
Total	35,092	.....	12,82,767	1,40,721	1,035	3,380	13,87,903	1,05,718	71,533	62,607	2,39,858	3,15,390	1,93,508	5,03,958
Total for 1910-11 ...	30,885	.....	11,03,877	67,616	1,230	3,208	12,35,929	1,03,772	62,202	62,843	2,28,817	2,58,554	1,95,818	4,54,373

1	16	17	18	19	20	21	22	23	24
District.	DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM								Remarks.
	Fines, Forfeitures and Miscellaneous.					Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	
	Fines and forfeitures under A'bkari Act.	Fines and forfeitures under Opium Act.	Other items, A'bkari Revenue.	Other items, Excise Opium Revenue.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karachi	8	17	1	15	36	6,03,790	5,008	5,98,196	
Hyderabad	5	2	.....	102	109	7,83,717	14,679	7,69,038	
Larkana	33	...	2	2	42	2,63,143	5,942	2,67,221	
Sukkur	7	...	.....	6	13	3,21,050	7,367	3,13,683	
Thar and Parkar ...	.....	...	.....	.....	.....	1,19,264	2,450	1,16,805	
Upper Sind Frontier.	117	...	.....	1	118	81,156	4,812	76,344	
Total	170	19	3	126	318	21,72,120	40,862	21,31,267	
Total for 1910-11 ...	45	5	49	135	234	19,60,018	39,569	19,10,449	

Karachi, 7th September 1912.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL FORM No. 2.

Excise Charges of 1911-12.

1	2	3	4	5	6	7	8
District.	DETAIL OF CHARGES DURING THE YEAR.					Grand Total Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Karachi ...	A'bkari ...	5,033 13 7	300 0 0	.....	268 12 0	.....	5,602 9 7
	Opium ...	.....	.....	.....	.....	.....	.. ..
	Total ...	5,033 13 7	300 0 0	.....	268 12 0	.....	5,602 9 7
Hyderabad ...	A'bkari ...	13,012 6 4	404 9 10	50 0 0	1,211 13 6	.....	14,678 13 8
	Opium ...	.....	.....	.....	.....	.....	.....
	Total ...	13,012 6 4	404 9 10	50 0 0	1,211 13 6	.....	14,678 13 8
Larkana ...	A'bkari ...	5,150 2 3	425 0 0	50 0 0	317 1 0	.....	5,942 2 3
	Opium ...	.....	.....	.....	.....	.....	.....
	Total ...	5,150 2 3	425 0 0	50 0 0	317 1 0	.....	5,942 2 3
Sukkur ...	A'bkari ...	3,539 14 11	392 1 2	... ..	163 15 11	.....	4,096 0 0
	Opium ...	1,375 0 0	1,868 6 0	22 8 0	5 0 0	.....	3,270 14 0
	Total ...	4,914 14 11	2,260 7 2	22 8 0	168 15 11	.....	7,306 14 0
Thar and Parkar ...	A'bkari ...	.....	.....	.....	.....	.....	.....
	Opium ...	1,381 0 0	1,014 6 6	54 0 0	10 0 0	.....	2,459 6 6
	Total ...	1,381 0 0	1,014 6 6	54 0 0	10 0 0	.....	2,459 6 6
Upper Sind Frontier ...	A'bkari ...	.....	.....	.....	.....	.....	.....
	Opium ...	2,275 0 0	2,523 14 3	5 0 0	8 1 0	.....	4,811 15 3
	Total ...	2,275 0 0	2,523 14 3	5 0 0	8 1 0	.....	4,811 15 3
Total Charges for the year ...		31,767 5 1	6,928 5 9	181 8 0	1,984 11 5	.....	40,861 14 3
Total for 1910-1911 ...		30,381 6 0	6,240 8 10	367 8 0	2,579 10 5	.....	33,569 1 3

Karachi, 7th September 1912.

P. PHILLIPOWSKY,
 Assistant Commissioner of Salt,
 Excise and Opium in Sind.

IMPERIAL FORM No. 3.

Manufactures, Licenses and Shops.

1	2	3	4	5	6	7	8	9	10	11	12
District.	MANUFACTURE OF LIQUOR. Number of				VEND OF LIQUOR AND DRUGS.						
					Number of Wholesale Licenses for sale of						
	Brew- eries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Central Distil- leries, public or private. Mhowra and Molasses spirit.	Out- stills.	European liquors imported or manufac- tured in India.	Methy- lated spirits.	Rectified spirit.	Country spirit.	Country ferment- ed liquor (toddy).	Opium and its pre- parations.	Drugs other than Opium.
Karachi	...	...	...	...	...	22	5	...	...	...	7
Hyderabad	...	...	1	...	8	7	1	...	...	...	7
Larkana	...	...	...	...	2	1	...	...	...	...	6
Sukkur	...	...	...	...	5	8	1	...	...	...	6
Thar and Parkar	...	...	...	...	...	...	...	...	...	...	2
Upper Sind Frontier...	...	...	...	...	1	1	...	...	...	...	1
Total	...	...	1	...	16	39	7	...	...	...	29
Total for 1910-1911	...	...	1	...	16	36	7	1	...	...	31

1	13	14	15	16	17	18	19	20	21	22	23	24
District.	VEND OF LIQUOR AND DRUGS—continued.											Remarks.
	Number of Special Licenses for Retail Sale of Liquors, otherwise than in ordinary retail shops, e. g., Hotels, Refreshment rooms and Steamers.					Number of Shops Licensed to sell by Retail.						
						Euro- pean liquors imported or manu- factured in India.	Country spirit.	Country ferment- ed liquor (toddy).	Opium and its preparations.		Drugs other than Opium (Bhang, Ganja, etc.).	
	Hotels.	Ordinary Refresh- ment Rooms and Stalls.	Railway Refresh- ment Rooms.	Tra- vellers' Bun- galows.	Tem- porary Refresh- ment Stalls.				Toddy- shop licenses.	Raw Opium.			For medical purposes (drug- gists' permits and the like).
Karachi	8	6	1	...	77	...	57	3	31	12	(a) 78	(a) Includes 10 shops for the sale of cocaine and 6 of medicated wine. (b) Do. 16 cocaine. Do. 30 morphia. Do. 2 medicat- ed wines. (c) Do. 2 cocaine. Do. 6 morphia. (d) Do. 1 medicat- ed and tonic wines. (e) Do. 1 cocaine.
Hyderabad	1	2	1	...	1	...	78	...	87	...	(b) 164	
Larkana	...	...	1	...	...	...	49	1	33	8	(c) 122	
Sukkur	...	1	4	...	4	...	38	...	42	6	(d) 78	
Thar and Parkar	...	...	...	...	...	1	15	...	48	...	34	
Upper Sind Frontier.	...	...	...	...	...	...	18	...	10	2	(e) 30	
, Total	9	9	7	...	82	1	255	4	251	28	506	
Total for 1910-1911.	9	10	8	...	81	...	255	4	257	26	510	

P. PHILLIPOWSKY,

Assistant Commissioner of Salt,
Excise and Opium in Sind

Karachi, 7th September 1912.

IMPERIAL FORM No. 4.

Duty and Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
District.	SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRITS.										COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE.			
	Ordinary Spirits.		Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.			
	Issues of average strength of () Imperial Gallon.	Rate of duty per Imperial Gallon of () London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of () London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Uran Liquor.		Kotri Liquor.	
											At strength of 40° U. P.	At strength of 10° U. P.	At strength of 40° U. P.	At strength of 10° U. P.
Karachi	Doz.	Rs.	Doz.	Rs.	Doz.	Rs.	Doz.	Rs.	Doz.	Rs.	Gals. 37,235	Gals. 4,523	Gals. 713	Gals. 49,700
Hyderabad	...	...	...	...	...	...	...	...	...	...	6,002	.....	1,171	81,340
Larkana	...	...	...	...	...	...	...	...	...	...			479	27,184
Sukkur	...	...	...	...	...	...	...	...	...	...			2,891	32,517
Thar and Parkar	...	...	...	...	...	...	...	...	...	...			2-4	10,033
Upper Sind Frontier	...	...	...	...	...	...	...	...	...	...			431	9,619
Total	...	...	...	...	...	...	...	...	...	...	43,247	4,522	6,004	2,15,711
Total for 1910-1911	...	...	...	...	...	...	...	...	...	...	46,467	9,553	7,474	1,88,116

1	16	17	18	19	20	21	22				
District.	COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE—continued.			OPIMUM AND ITS PREPARATIONS.			OTHER DRUGS.				
	Issues of Imperial Gallons—contd.	Rates of duty.		Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolas each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each.)				
	Equivalent of London proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.		Wholesale, that is, price at which opium is sold from the Treasury.	Retail average price at which retail vendors sell.	Bhang.	Ganja.	Charas.		
	Gals.		Rs. a p.	S.	Rs.	Rs.	S.	S.	S.	Remarks.	
Karachi	71,594	Kotri	3 4 0	2,025	27	35	8,693	425	3,74		
Hyderabad	82,028			40° U. P.			3,555	39,205	207	5,513	
Larkana	24,662			10° U. P.			1,086	23,057	10	1,664	
Sukkur	33,989	Uran.	1,503½	32,200			80	2,435			
Thar and Parkar	9,259	40° U. P.	3 4 0	1,768½			3,750	31	1,075		
Upper Sind Frontier	8,625	10° U. P.	5 0 0	247½	3,203	3	5-4				
Total	2,27,487	.....	...	10,278½	...	.....	1,13,183	756	11,000		
Total for 1910-1911	2,10,285	.....	...	10,039	...	.....	1,17,250	792	17,461		

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL FORM No. 5.

Incidence of Consumption.

	2	3	4	5	6	7
District.	POPULATION.				NUMBER OF PERSONS PER RETAIL SHOP FOR SALE OF	
					Liquors.	
	Hindus	Musal- mans.	Others.	Total.	Country Spirits, column 17 of Form 3.	Country Fermented Liquors, column 18 of Form 3.
Karachi				521,721	9,153	173,907
Hyderabad...				1,037,144	13,298	...
Larkana				660,879	13,487	660,879
Sukkur				573,913	15,103	...
Thar and Parkar ...				456,771	30,451	...
Upper Sind Frontier.				263,007	14,612	...
Total ...				3,513,435	13,778	878,358
Total for 1910-1911	...	...	...	3,513,732	13,779	878,433

1	8	9	10	11	12	13	14
District.	NUMBER OF PERSONS PER RETAIL SHOP FOR SALE OF—contd		GROSS EXCISE RECEIPTS PER TEN THOUSAND OF TOTAL POPULATION TO NEAREST RUPEE.			Net Excise Revenue from all sources per ten thousand of total population, see column 22 of Form 1.	Remarks.
	Drugs.						
	Opium and its prepara- tions, column 19 of Form 3.	Other Drugs, column 21 of Form 3.	From Spirits and Fermented Liquors, total of columns 2, 3 and 7 of Form 1.	From Opium and its pre- parations, column 11 of Form 1.	From Drugs other than Opium, column 14 of Form 1.		
Karachi	16,829	8,415	Rs. 9,117	Rs. 1,063	Rs. 1,391	Rs. 11,465	The Census Volumes have not yet been received, therefore the details of Hindus and Mahomedans have not been given.
Hyderabad	11,923	8,942	5,148	739	1,667	7,414	
Larkana	20,026	5,417	2,335	363	1,276	3,821	
Sukkur	13,665	7,453	2,528	656	2,410	5,465	
Thar and Parkar ...	9,516	13,434	1,307	877	427	2,557	
Upper Sind Frontier.	26,301	8,767	2,059	212	809	2,902	
Total ...	13,97	6,913	4,050	682	1,448	6,066	
Total for 1910-1911	13,672	6,390	3,605	652	1,293	5,427	

Karachi, 7th September 1912.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind

REPORT OF THE ADMINISTRATION OF THE A'BKARI
DEPARTMENT IN ADEN AND PERIM FOR THE
OFFICIAL YEAR 1911-1912.

I.—THE CONSTITUTION OF THE DEPARTMENT AND SYSTEM
OF ADMINISTRATION.

There have been no changes in the constitution of the Department. The principal sources of A'bkári revenue are detailed in the tabular statement given below. No separate Excise Establishment is maintained at Perim where the work of the A'bkári Department is carried out by the local Police under the Assistant Resident, Perim.

II.—FINANCIAL RESULT OF THE YEAR'S ADMINISTRATION.

2. The realizations and the expenditure of the year under report are contrasted in the subjoined tables with those of the previous year:—

Receipts.

No.	Items.	Aden.		Perim.		Total	
		1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	1911-12.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Duty on imported foreign liquors ...	86,064	89,722	321	354	86,385	89,076
2	License fees for the sale of imported foreign liquors ...	6,360	6,786	100	100	6,460	6,886
3	Still-head duty on country liquor ...	25,553	29,831	...	...	25,553	29,831
4	License fees for the manufacture and sale of country liquor ...	400	400	...	...	400	400
5	License fees for the manufacture and sale of intoxicating drugs ...	1,800	2,800	...	...	1,800	2,800
6	Duty on Intoxicating drugs ...	1,640	...	...	...	1,640	...
7	Miscellaneous ...	1,463	1,830	...	...	1,463	1,830
	Total ...	1,23,280	1,30,369	421	454	1,23,701	1,30,823

Expenditure.

Items.					Amounts.	
					1910-11.	1911-12.
					Rs.	Rs.
Establishment ...	...	...	...	...	9,786	10,045
Contract contingencies ...	...	...	...	...	799	804
Countersigned ...	...	...	...	...	.....	105
				Total ...	10,585	10,954

The total A'bkári revenue amounted to Rs. 1,30,823 against Rs. 1,23,701 in last year or an increase of Rs. 7,122. The total expenditure of the year, viz. Rs. 10,954, includes the sum of Rs. 105 on account of the cost of a Platform weighing machine obtained from England for the use of the A'bkári Warehouse and sanctioned in Government Resolution No. 10731, dated 25th November 1910, Revenue Department.

III.—IMPORTED FOREIGN LIQUORS.

3. Besides the two special Licenses for the sale of Foreign liquors and wines at the Regimental Canteens at Aden, one License at Perim and 15 Licenses at Aden for the sale of imported foreign liquors were issued during the year against the same number at Perim in last year, and 14 at Aden.

The details of the quantities of Foreign liquors, wines and spirits passed for consumption in Aden and Perim respectively, during the year under report, along with those of the previous year, are shown in the subjoined table:—

Items.	Aden.		Perim.		Total.		Aden.		Perim.	
	1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	1911-12.	Increase.	Decrease.	Increase.	Decrease.
	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1. Ale, beer, porter, cider, and other fermented liquors ...	119,345	113,524	101	26	119,446	113,550	...	5,821	...	75
2. Liqueurs and sweetened spirits, cordials, bitters, perfumed spirits, and toilet preparations containing spirits ...	277	442	...	...	277	442	165	...	...	...
3. Spirit rendered effectually and permanently unfit for human consumption ...	283	455	...	...	283	455	167	...	...	...
4. Spirit used in drugs, medicines and chemicals ...	57	19	3	...	60	19	...	39	...	3
5. Spirit, other sorts ...	6,699	8,585	32	40	6,731	8,625	1,896	...	8	...
6. Champagne and all other sparkling wines ...	237	325	2	2	239	327	88	...	...	...
7. All other sorts of wines containing not more than 42 per cent. of proof spirit ...	4,425	4,221	20	67	4,445	4,288	...	204	47	...
Total ...	131,328	127,571	158	135	131,486	127,706	2,306	6,463	55	74

IV.—COUNTRY LIQUOR.

4. The quantity of country liquor manufactured and issued for consumption in Aden during the year 1911-12, is contrasted with that of the previous year, in the statement given below:—

Items.	1910-11.	1911-12.
	Gallons.	Gallons.
Date liquor, 50° U. P. ...	10,900	12,750
Date liquor, 25° U. P. ...	100	100
Total ...	11,000	12,850

V.—INTOXICATING DRUGS.

5. The details of the consumption of Intoxicating drugs other than Opium, in the Settlement of Aden during the year, are compared with those of the previous year, in the following table:—

District.	Ganja.		Bhang.	
	1910-11.	1911-12.	1910-11.	1911-12.
	Sers. Ts.	Sers. Ts.	Sers. Ts.	Sers. Ts.
Aden and Shaik Othman ...	140 63	158 1	5 78	4 24
Perim ...	Nil.	Nil.	Nil.	Nil.

VI.—OPIUM.

6. The total realizations of the year and also of the last year are shown in the following table:—

Items.	1910-11.	1911-12.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of opium ...	1,133	1,215	82	.....
License fees for opium farm ...	1,025	1,200	175	.....
Total ...	2,158	2,415	257	.....

Ninety pounds of excise opium were sold during the year against 85 lbs. in last year.

VII.—INCIDENCE OF TAXATION.

7. The incidence of A'bkári taxation per head of population (according to the Census returns of 1911) for 1911-1912 and the previous year, is shown in the following statement:—

Place.	Population as per Census of 1911.	1910-11.		1911-12.	
		Realization.	Incidence of taxation per head.	Realization.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden ...	44,866	1,23,280	2 14 2	1,30,369	2 14 6
Perim ...	1,299	421	0 5 5	454	0 5 7
Total ...	46,165	1,23,701	.....	1,30,823	.....

VIII.—OFFENCES.

8. There was only one offence committed against the A'bkári law, *viz.* selling gánja without a license. The accused was convicted and sentenced to pay a fine of Rs. 12.

IX.—STAFF.

9. Major C. F. Harold was in charge of the office of the Collector of A'bkári, Aden, from 1st April to 20th September 1911, Lieutenant H. M. Wightwick from 21st September to 22nd October 1911, and again from 29th December 1911 to the end of the year, and Major J. K. Condon from 23rd October to 28th December 1911.

Mr. Wood succeeded Mr. Hubbard as Inspector of A'bkári and Salt in October 1911, and carries out his duties conscientiously and with ability; and the work of the other members of the staff is satisfactory.

B. R. REILLY, Captain,
Collector of A'bkári and Salt, Aden.

No. A.-1893—256 of 1912.

*Aden Residency,
The 20th June 1912.*

Forwarded, with compliments, to the Chief Secretary to Government,
Revenue Department, Bombay.

J. K. CONDON, Major,
Acting Political Resident, Aden.

